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The League's Business

Edison Elected League President

Charles Edison, former governor of New Jersey and a leading foe of political bossism, was elected president of the National Municipal League at the annual meeting of the council November 11 at the Hotel Philadelphian in Philadelphia.

Governor Edison succeeds John G. Winant, United States member of the United Nations Economic and Social Council and former ambassador to the Court of St. James's, who has served as president since his election at the Springfield conference in November 1940.

Governor Edison, who is president of Thomas A. Edison, Inc., has had a long career of public service, serving as secretary of the Navy prior to his election as governor of his state. In the latter capacity he gained national attention through his vigorous struggle to destroy the power of Boss Frank Hague of Jersey City. While governor he led the nonpartisan movement of 1944 for a modern constitution, narrowly lost as a result of Hague's opposition.

Re-elected vice presidents by the council were Dr. George H. Gallup, director of the American Institute of Public Opinion, and James W. Clise of Seattle.

Honorary vice presidents elected were: Rev. Edward Dowling, S.J., *The Queen's Work,* St. Louis; Robert W. Johnson, chairman of the board of Johnson and Johnson, New Brunswick, New Jersey; Ralph B. Maltby, mayor of Bronxville, New York; and Harold E. Stassen, former governor of Minnesota.

New members of the council elected at a meeting of the League membership the afternoon of November 11 were: Frederick E. Baker, public relations counsel, Seattle; Philip H. Cornick, Institute of Public Administration; Herbert Emmerich, director of the Public Administration Clearing House; Cyril G. Fox, of Fels & Company, Philadelphia; Max E. Friedmann, president, Ed. Schuster & Company, and vice president and trustee of the Citizens' Bureau of Milwaukee; Lloyd Hale, president of L. H. Tenant Company, Minneapolis; Henry J. Heinz, II, president of the H. J. Heinz Company, Pittsburgh; Joseph D. McGoldrick, former comptroller of New York City. Mr. Winant, as former president, becomes a life member of the council as provided by the constitution.

* * *

Council Business Meeting

In the absence of President Winant, who was in England on government business, Richard S. Childs, chairman of the council, presided at the annual meeting of the council the evening of November 11.

Also present were: J. W. Clise, vice president; Carl H. Pforzheimer, treasurer; Carter W. Atkins, Karl Detzer, Rev. Edward Dowling, S. J., Berry Fleming, Arnold Frye, John S. Linen, Mark Matthews, Lawson Purdy, and Murray Seasongood, members of the council; Philip Cornick and Herbert Emmerich, members-elect; Alfred Willoughby, executive secretary; and John E. Bebout, assistant secretary.

Luther Gulick, director of the Institute of Public Administration and a former member of the council, was heard briefly at the beginning of the meeting. He urged that the League and all other civic and research organizations call attention to the importance of the Governments Division of the Bureau of the Census

as a source of vital statistical information, support expansion of the division's services, and resist any move to curtail them. It was moved by Mr. Linen, seconded by Mr. Detzer, and unanimously approved that the League take all appropriate means to support the strengthening of the Governments Division.

The secretary's report, presented by the executive secretary, was received and an expanded budget for 1947 was adopted on motion of Mr. Pforzheimer, seconded by Mr. Seasongood. The executive secretary called attention to the unprecedented civic ferment in all parts of the country as indicated by the record number of adoptions of the council-manager plan, the movements for modern state constitutions, efforts toward metropolitan coordination and other factors, and said that considerable expansion of the League's capacity for service is required by more than double the normal number of requests for assistance. It was agreed that additional sources of support be sought.

On motion of Mr. Frye, seconded by Father Dowling, the following resolution was unanimously adopted:

"Whereas, Dr. Parley Paul Womer has with unselfish devotion and without compensation served as chairman of the Citizenship Committee of the National Municipal League since 1939, and

"Whereas, in this work he has broadened financial support of the League's activities and helped to multiply its effectiveness through the planning of regional conferences and through his writing and speaking, and

"Whereas, he finds it necessary to relinquish this activity in order to conserve his health,

"Be it therefore resolved that the council express on behalf of the League's membership the deep appreciation due Dr. Womer for his steadfast devotion to the highest ideals and for the earnestness, patience and effectiveness with which he labored to imbue others with his spirit and understanding, and

"Be it further resolved that the council regretfully accept Dr. Womer's resignation."

The council received invitations for the next National Conference on Government from Nashville, Minneapolis and Columbus.

* * *

Augustus R. Hatton Dies

Augustus R. Hatton, educator who for many years was prominently associated with the League, died suddenly in Austin, Texas, the afternoon of November 12 at the age of 73. As a charter consultant of the National Municipal League, Dr. Hatton was author of more than 30 city charters and was widely known as an advocate of the council-manager form of government. While professor of political science at Western Reserve University, he led the successful campaign for the adoption of a manager plan-P. R. charter for Cleveland and was elected to the city council. He retired as head of the political science department of Northwestern University in 1940 and made his home on a ranch near Dripping Springs, Texas, except for a year as visiting professor at the University of Puerto Rico. For two years he also lectured in the department of government at the University of Texas. He was president of the Proportional Representation League from 1930 to the time of his death.[1]

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[1]See also page 613 this issue.

The Philadelphia Conference

A DISTINGUISHED educator who spoke at the League's National Conference on Government in Philadelphia last month, and remained to hear other speakers and to participate in discussions, exclaimed: "This is the most stimulating convention experience I have had! Why haven't I known about this kind of meeting and the kinds of people you bring together to dig into basic problems?"

A political scientist who had been abroad in the army for several years said: "This has been invaluable to me as a refresher course. My feeling of being out of touch with what's been going on in government and civic affairs generally is gone. Nothing else could have done it for me."

An author who cancelled half a dozen speaking and other engagements to stay from November 11 through November 13 said: "I haven't missed a National Municipal League conference in years, and I wouldn't, for I have found, as usual, enough inspiration, information and contacts to last me for a year. I'm glad you didn't hold a conference while I was away in the army."

Two informal sessions of state government experts were arranged for the dean of a law school who, with others, faced the task of studying his state's constitution and recommending a plan for revision. He said: "This has been extremely helpful. We were getting little light on our work until it was suggested that we come here. Now we have a good start and a better sense of direction. I can think of nothing we could have done with more profit."

* * *

Due in large part to the cooperation of local civic groups, it was a successful and generally well received conference, despite handicaps and difficulties typical of the day. A strike in the large hotel chosen as headquarters forced removal a week before the opening day to a small, less adequate hotel. The move brought high expenses not usually encountered and a drop in local attendance.

* * *

During the three days 80 business, civic, educational, governmental and research leaders spoke. Among them were a goodly number of persons prominent as leaders of the League. These included four former presidents, two vice presidents, 23 members and former members of the council, and six former members of the staff. Others now or previously in the council participated in group discussions or presided over sessions.

Speakers at the annual banquet were Dr. Harold W. Dodds, president of Princeton University, and Dr. George H. Gallup, director of the American Institute of Public Opinion, with Dr. Robert L. John-

son, president of Temple University, presiding.

Speakers at the three luncheons were: Murray Seasongood, former mayor of Cincinnati; David E. Lilienthal, chairman of the Atomic Energy Commission; Spencer Miller, Jr., New Jersey state highway commissioner; Newbold Morris, former president of the New York City Council; and Lieutenant Colonel Howard P. Jones, Office of Military Government, Berlin.

The conference was opened by Sidney B. Dexter, chairman of the Philadelphia Committee of Seventy.

Speakers at other general sessions were: Luther Gulick, director of the Institute of Public Administration; Charles Edison, former governor of New Jersey; deLesseps S. Morrison, mayor of New Orleans; Karl Detzer, author; John J. Mahoney, Boston University; Oxie Reichler, editor of the *Yonkers Herald Statesman;* Shepherd L. Witman, director of the Council on World Affairs; Robert B. Hudson, director of education for the Columbia Broadcasting System; Miller McClintock, consultant to Encyclopaedia Britannica Films; Dorothy Gordon, moderator of Youth Forums, *New York Times.*

Group sessions and panel discussions were: Maintaining Stability in Municipal Finance, The Future of Counties, Urban Redevelopment, Clinic on Teaching Citizenship in the Schools, State Government Clinic, Public Employee Unions and Strikes, annual meeting Proportional Representation League, Metropolitan Coordination and Guiding the Civic Battle.

* * *

The conference, as it has been consistently over the course of the last 52 years, was quite a civic show or short course. It will leave "tracks" in many parts of the country. Some of its effects will take only months to become apparent, some years.

People were present from all sections—about as far north, south and west as it is possible to go in the United States. National attendance was large, especially from the south. One visitor flew up from Venezuela and another was a man sent from Palestine to find methods of developing a competent, democratic citizenry in his country; to study our way of organizing and operating local government; to visit institutions of higher learning in which persons embarking on careers in government may be trained. Lieutenant Colonel Howard P. Jones, League secretary and REVIEW editor since 1933, flew from Berlin, where he has been given important responsibilities, to address the conference.

* * *

No proceedings of the conference will be published but, beginning with January, some of the addresses will appear in forthcoming issues of the REVIEW.

Tax Rates of American Cities

Property taxes up for third successive year; increase in assessments greatest since comparison first made in 1932.

BUREAU OF GOVERNMENTAL RESEARCH (DETROIT)
and the
NATIONAL TRAINING SCHOOL FOR PUBLIC SERVICE*

AN ACCELERATED increase in tax rates, the greatest in eight years, is a prominent feature of this year's municipal scene. To supply greater revenue needs, cities have to an extent relied upon the property tax as evidenced by an increase of $52 per $1000 valuation for adjusted tax rates and an increase of 5.3 per cent in assessments. This assessment increase is the greatest jump since such a comparison was first made in 1932.

These tax rate and assessment increases have, nevertheless, been insufficient to meet postwar expansion of municipal activities and increased costs. Greater revenue needs have been incurred by higher equipment and supply costs, increased payroll outlay, resumption of public construction retarded by the depression and war, maintenance of present services and assumption of new ones.

It is estimated that the average city in the United States derives about 90 per cent of its tax revenues and 75 per cent of its total revenue from the property tax. New demands, however, coupled with economic and statutory limits upon property taxation, are forcing cities into new revenue fields. Despite the use of newer sources of revenue, the property tax seems destined to bear the largest share of local government costs, probably remaining as the backbone of the local tax structure.

Of the 249 cities compared in the tables, 130 or 52 per cent show an increase in the adjusted tax rate. Each population group shows a preponderance of increases of adjusted rates over decreases and "no changes." Thirty per cent of the cities report decreases in their rates with 18 per cent of the cities reporting no change. It is noted that cities in the larger population groups show the greatest percentage increase in adjusted rates.

The larger cities also show the highest adjusted rates and the greatest amount of dollar increase over 1945. Group II cities show the highest average adjusted rate, $32.92, and Group I follows closely with $32.86. The low of the adjusted rates, $26.55, is reported by Group VI. Group VI is also the only group indicating a reduction with all other groups showing increases of $.18 to $2.31.

*The following Volker Fellows of the training school compiled and tabulated the data as part of their field training with the Bureau of Governmental Research under the supervision of Richard A. Ware of the bureau staff: George L. Hinds, University of Denver; George A. Hines, University of South Dakota; Russell W. Maddox, Jr., Marshall College; Myron D. Miller, Jr., Ohio State University; Robert J. Schier, University of Rochester; Vernon E. Timmons, Pomona College; William H. Wilcox, University of Connecticut.

TABLE I

ANNUAL CHANGE IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

	Per Cent of Change in Assessment	*Average Adjusted Tax Rate Amount of Change*[a]
1945-46	+5.3%	+.52
1944-45	+1.3	+.22
1943-44	+1.1	+.12
1942-43	+ .6	—.35
1941-42	+1.5	—.05
1940-41	— .1	+.02
1939-40	—1.5	+.29
1938-39	— .5	+.45

[a]Per $1000 of assessed value.

TABLE II

NUMBER OF CITIES SHOWING CHANGES IN ADJUSTED TAX RATE 1945-46

Population Group[b]	*Decrease*	*Increase*	*No Change*
I[c]	0	2	1
II	2	5	2
III	5	14	2
IV	15	28	7
V	16	36	24
VI[d]	36	45	9
Total	74	130	45

TABLE III

COMPARISON OF 1946 AND 1945 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 249 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates Per $1,000 Assessed Value*			*Average Adjusted Rates Per $1,000 Assessed Value*		
	1946	*1945*	*Increase*	*1946*	*1945*	*Increase*
I[c]	$43.56	$40.05	$3.51	$32.86	$30.55	$2.31
II	37.19	34.20	2.99	32.92	30.64	2.28
III	51.83	42.99	8.84	27.53	25.47	2.06
IV	41.04	38.99	2.05	30.00	29.10	.90
V	40.19	38.15	2.04	28.06	27.88	.18
VI[d]	40.08	38.44	1.64	26.55	26.56	— .01
Total	$41.23	$38.71	$2.52	$28.09	$27.57	$ .52

[b]Population groups defined by the United States Bureau of Census as indicated in tabulation following article.

[c]New York City and Chicago not included.

[d]Group VI is defined by the Bureau of Census to include cities between 25,000 and 50,000 population, but in this study cities under 30,000 were not tabulated.

The adjusted tax rates increased from $27.34 to $28.08, or $.75, in the five-year period 1941-46 for the 249 cities used in the comparison. The greatest amount of increase, $4.36, is for Group II cities. A slight decrease occurs in Group III cities whose average rate drops $.07 from $27.60 to $27.53.

The increase in total assessed value from 1945 to 1946 is 5.3 per cent, approximately half of the 10.5 per cent rise in valuations during the last five years. Cities from 250,000 to 500,000 show the greatest increase, 6.8 per cent; cities from 500,000 to 1,000,000 the least, 1.4 per cent. Over the five-year period cities in the 250,000 to 500,000 group also show the greatest increase, 14.3 per cent. No population group shows a decrease in assessments.

Assessment Ratios

Table VI, reporting changes by population groups in the ratios of assessed to true value, presents a new feature of this study. It is designed to show the degree that assessed valuations follow shifts in real estate values.

Table VI reveals a slight general lowering of assessed to true value

TABLE IV

FIVE-YEAR COMPARISON OF AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 249 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates per $1,000 Assessed Value*			*Average Adjusted Rates per $1,000 Assessed Value*		
	1946	*1941*	*Increase*	*1946*	*1941*	*Increase*
I[c]	$43.56	$39.78	$3.78	$32.86	$30.11	$2.75
II	37.19	33.98	3.21	32.92	28.56	4.36
III	51.83	45.09	6.74	27.53	27.60	— .07
IV	41.04	40.64	.40	30.00	29.28	.72
V	40.19	38.33	1.86	28.06	27.04	1.02
VI[d]	40.08	30.04	1.04	26.55	26.25	.30
Total	$41.23	$39.48	$1.75	$28.09	$27.34	$ .75

TABLE V

CHANGES IN ASSESSED VALUE OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group[b]	*Average Per Capita Assessed Value*		*Per Cent Increase in Assessment 1945-46*	*Per Cent Increase in Assessment 1941-46*
	1946	*1945*		
I[c]	$15.49	$14.75	5.0%	10.9%
II	16.97	16.74	1.4	7.8
III	12.68	11.87	6.8	14.3
IV	12.83	12.55	2.2	9.7
V	13.53	13.05	3.7	9.2
VI[d]	12.45	12.06	3.2	11.6
Total	$14.26	$13.54	5.3%	10.5%

(See footnotes on preceding page.)

TABLE VI
CHANGE IN ESTIMATED RATIOS OF ASSESSED TO TRUE VALUE FROM 1945 TO 1946

Ratios of Assessed to True Value %	Number of Cities by Population Groups										Total		Change
	I		II		III		IV		V		VI		
	1945-1946		1945-1946		1945-1946		1945-1946		1945-1946		1945-1946		
0-19											1	1	0
20-39					4	5	3	3	1	2	6	8	14	18	+4
40-59	1	1	1	1	3	3	6	6	15	15	15	17	41	43	+2
60-79					7	7	15	15	26	30	25	25	73	77	+4
80-99			2	3	2	3	7	7	13	11	14	15	38	39	+1
100	2	2	6	5	5	3	19	19	21	18	29	24	82	71	—11
Total	3	3	9	9	21	21	50	50	76	76	90	90	249	249	

ratios from 1945 to 1946 among the cities studied. A net total of eleven cities have dropped their estimated ratios from 100 per cent to lower figures. There has been a net increase of four cities in the 20-39 per cent range, two cities in the 40-59 per cent range, four cities in the 60-79 per cent range, and one city in the 80-99 per cent range, a total of eleven cities. This number may seem slight in relation to the total of 249 cities included in the table, but because of the large class interval, there are many changes within the classes that are not shown. No population group shows an unusually great change in comparison with the others.

This year, approximately 31 per cent of the cities, 77 out of 249, have an estimated assessed value between 60-79 per cent of true valuation. An almost equal number, 71 cities, declare their assessed value at 100 per cent. The majority of remaining cities are below 60 per cent.

From a comparison of 137 cities replying in 1935, 1940, 1945 and 1946, it was found the average ratio of assessed to true value remained at a constant 80 per cent through 1945, then fell slightly to 77 per cent in 1946.

This decrease appears in contrast with the increase in total assessment of 5.3 per cent previously noted. This condition may be caused by several factors: (1) assessing authorities are in many instances taking into account present inflated prices in determining their estimates of assessed to true value, thus decreasing their ratios; (2) revaluation upward is being made, but not on a scale large

enough to keep up with inflated sales prices; (3) increased new construction has increased total assessed valuations.

Many cities noted that their given ratios are on the normal sales prices as differentiated from present sales prices. Also, there has not been a large enough general revaluation upward to keep assessment ratios constant, despite the temptation of easing the pressure of property taxes against legal limits. From such replies it appears many assessment officials feel present prices may be temporary and that they prefer to keep assessments on the conservative side to avoid the danger of overassessed property in the event real estate prices decline. At least there is a note of caution in not jumping assessed values on the basis of present "sales prices."

Actual Tax Rates Reported

The tax rates reported in the appended table are those levied per thousand dollars of assessed valuation by all governmental units for which general property taxes are a source of revenue. In some states levies are made by special districts and townships performing services financed by taxes on general property. Since the compact form of tabulation makes it impossible to print the separate rates for all special districts, these have been included with the other rates under one of the four general headings—city, school, county or state.

Where the larger unit of government responsible for the levying of these special district taxes was not indicated, the common practice in a majority of the municipalities studied was the determining factor in classifying them. For example, levies of park, library, relief, sanitary and water supply districts are included with city rates, since in the majority of cities these functions are performed by the municipal government.

Occasionally, city officials have expressed disagreement with this procedure because it increases the given city rate above the rate at which taxes are actually levied. The practice has been continued since it is felt that it is the only practicable way to obtain an equitable comparison of total property tax burdens among municipalities.

The compilation is not intended as a measure of governmental costs or services, for tax rates alone cannot give a complete picture of the expense of government or indicate the quantity or quality of services. Even though two municipalities may be served by the same type of governmental units with comparable property tax rates, the police department of one may do a better job of crime prevention and criminal apprehension than that of the second city, and at less cost. Or schools in the second city may surpass in quality those of the first, again at less cost. The efficiency of services in two cities, on the other hand, may be identical, but a differential in tax rates may be accounted for by one city performing more services than the other. A comparison of tax rates, therefore, cannot gauge the relative quality or quantity of service or measure administrative efficiency.

A majority of the states provide the legal basis of assessment at 100 per cent of true value. Exceptions are found in North Dakota and Washington where 50 per cent of true value is the legal basis and in Alabama and Iowa where 60 per cent is used. In Arkansas the State Corporation Commission has responsibility for determining what the assessment ratio shall be and has set the ratio at 50 per cent. California law requires that assessment shall be in proportion to value but does not state what the proportion shall be.

Even though legal requirements often specify that assessments shall be at full or true cash value, care should be exercised in comparing actual rates since assessments frequently vary from the requirements.

The tax rates actually levied are adjusted by applying to them the estimated ratio of assessed valuation to true cash or full value. The rates thus derived are comparable to a considerable degree as they are all placed on a theoretically uniform basis of 100 per cent. This adjustment is accomplished by multiplying all actual tax levies for one city by the appropriate estimated ratios (i.e., county and city) of true to assessed value and finding the sum of these products. The weighted average of the assessment ratios is determined, where necessary, by dividing the adjusted rate by the actual rate. In some instances, Pittsburgh for example, it is necessary to first compute a weighted tax rate because of the different rates applying to land and improvements.

The determination of the assessment ratios occasionally develops disagreement between authorities over the proper ratio of assessed to true values in the same jurisdiction. Some state tax commissions publish annual estimates of the assessment ratio of local units that do not conform with those of the local assessing agencies. Such differences occur most frequently in New York State. (See footnote at end of tabulation.) In such a case, the figures given by the local officials are used in this study.

The estimated ratios of assessed to true value may also vary because of the variance in interpretation of true value but, despite this limitation, it is felt that the adjusted tax rates as computed offer a higher degree of uniformity and comparability than otherwise obtainable.

Assessments Averaged

The assessment ratios used in this study reflect over-all assessing practices within individual cities. They will not hold true for all types of property or for individual pieces of property. A ratio of 90 per cent may be reported by a city, yet there may be instances where some types of property within the city will be assessed at 60 per cent, others at 100 per cent. In some states, as in Ohio and Minnesota, various types of personalty are assessed at different ratios from realty and other types of personalty. Elsewhere, other cities assess residential property at a different ratio from that used for industrial and commercial property. The ratio used here is the over-all assessment ratio within the city.

(Continued on Page 624)

(See pages 576 to 589 for tabulation.)

COMPARATIVE TAX RATES OF 331 AMERICAN CITIES FOR 1946

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
	Group I												
	Population 1,000,000 or over												
1	New York, N. Y.[1]	7,454,995	$15,908,518,199	N	2	—	—	—	—	$28.60	100	$28.60	1
2	Chicago, Ill.[2]	3,396,808	4,732,228,415	26	2	23.30	14.60	4.50	N	42.40	100	42.40	2
3	Philadelphia, Pa.[3]	1,931,334	3,174,045,740	24	Op	17.00	11.75	N	N	28.75	100	28.75	3
4	Detroit, Michigan[4]	1,623,452	3,000,517,242	28	2	22.25	10.07	5.40	N	37.73	100	37.73	4
5	Los Angeles, Calif.[5]	1,504,277	1,664,548,330	21	2	18.05	20.21	25.92	N	64.18	50	32.09	5
	Group II												
	Population 500,000 to 1,000,000												
6	Cleveland, Ohio[9]	878,336	1,337,379,979	21	2	16.00	9.10	4.70	N	29.80	100	29.80	6
7	Baltimore, Md.[6]	859,100	1,860,568,314	37	Op	29.90	—	N	1.00	30.90	100	30.90	7
8	St. Louis, Mo.[7]	816,048	1,042,250,600	12	4	17.50	9.10	N	.70	27.30	100	27.30	8
9	Boston, Mass.[8]	770,816	1,536,385,600	10	2	30.01	8.91	2.12	.96	42.00	100	42.00	9
10	Pittsburgh, Pa.[9]	671,659	959,541,596	N	12	42.00	11.75	N	N	53.75	100	53.75	10
11	Washington, D. C.[10]	663,091	1,576,964,017	12	2	—	—	—	—	17.50	95§	16.63	11

See also general notes at end of tabulation.

N = None

* = Estimated

— = Figures or breakdown not available

Op = Optional

§ = These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

[1]**New York City.** Rate shown is for borough of Manhattan. Total rate for Bronx is $27.90; Queens, $28.60; Brooklyn, $28.20; and Richmond, $27.90. Totals include levy for reassessments of special assessments which are borough-wide in character. Assessment ratio shown in figure reported by State Tax Commission. State and official records show that some properties are assessed at 160 per cent or higher, while others are assessed below 100 per cent of full value. See footnote n.

[2]**Chicago.** City rate includes $4.40 park and $3.40 sanitary district rates. County rate includes $.50 forest preserve rate. Assessed valuations shown above are Cook County assessor's full value figures. The Illinois State Department of Revenue contends that the assessor's full value figures for real estate are nearly 68 per cent of full value.

[3]**Philadelphia.** There is no county tax. City and county are consolidated, and city rate covers all costs.

[4]**Detroit.** City rate includes $.62 library and $.04 library debt rate.

[5]**Los Angeles.** County rate includes $2.28 flood control and $4.80 water district rate applied on land and improvements only.

[6]**Baltimore.** Assessed value includes $56,650,000 shares of banks and trust companies, $335,000,000 deposits in savings banks, $89,015,270 railroad securities taxed at 1 per cent, $18.75, and $3 respectively. School rate estimated from appropriations. There is no county government in Baltimore.

[7]**St. Louis.** St. Louis is a city and county within itself. City rates include county rate.

[8]**Boston.** Statutory requirement is that valuation be a fair cash value.

[9]**Pittsburgh.** City average is a weighted average of $28 on land and $14 on buildings.

[10]**Washington, D. C.** Ratio estimated at 95 per cent; assessments in downtown area are reported as being 100 per cent and those in outlying areas as being 90 per cent. Home owners pay taxes in four installments. There is but one tax rate covering all purposes.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
12	San Francisco, Calif.[11]	634,536	860,706,541	17	2	43.24	12.26	N	N	55.50	50	27.75	12
13	Milwaukee, Wis.	587,472	913,727,515	17	10	15.39	12.41	10.93	.37	39.10	81	31.59	13
14	Buffalo, N. Y.[12]	575,901	898,810,838	N	2	22.27	9.25	10.47	.06	42.05	92	38.69	14
	Group III												
	Population 250,000 to 500,000												
15	New Orleans, La.[13]	494,537	521,264,828	28	2	23.78	7.00	—	5.75	36.53	71§	24.94	15
16	Minneapolis, Minn.[j]	492,370	239,669,210	23	4	68.74	25.86	15.62	7.78	118.00	34	40.14	16
17	Cincinnati, Ohio[p]	455,610	907,074,870	15	2	9.80	7.46	2.74	N	20.00	85	17.00	17
18	Newark, N. J.[m]	429,760	707,687,900	30	4	31.14	14.55	7.78	2.13	55.60	100	55.60	18
19	Kansas City, Mo.	399,178	504,604,190	28	1	13.90	13.50	6.80	.90	35.10	70	24.57	19
20	Indianapolis, Ind.[14]	386,972	553,287,220	30	2	15.79	11.00	6.10	1.30	34.19	60	20.51	20
21	Houston, Tex.[15]	384,514	389,744,210	29	1	19.50	12.75	9.20	3.70	45.15	47§	21.28	21
22	Seattle, Wash.[16]	368,302	298,232,198	28	2	20.70	17.50	14.40	2.10	54.70	35	19.15	22
23	Rochester, N. Y.[n]	324,975	536,968,644	4	4	19.78	10.32	9.48	N	39.58	94§	37.97	23
24	Denver, Colo.[17]	322,412	406,632,450	31	2	21.66	16.00	—	3.50	41.16	80	32.93	24
25	Louisville, Ky.	319,077	343,185,287	14	1	16.65	8.15	15.00*	.50	40.30	70	28.21	25
26	Columbus, Ohio[p]	306,087	457,430,390	22	2	6.46	7.94	2.40	N	16.80	70§	12.36	26
27	Portland, Ore.[18]	305,394	356,035,970	18	4	23.50	10.90	13.80	N	48.20	56	26.99	27
28	Atlanta, Ga.[d]	302,288	402,845,541	35	3	13.25	—	24.00*	5.00	42.25	56§	23.66	28
29	Oakland, Calif.[19]	302,163	312,820,451	—	2	30.00	23.40	15.50	N	68.90	35	24.12	29
30	Jersey City, N. J.	301,173	497,081,215	11	4	27.67	19.97	15.73	2.51	65.88	75	49.41	30
31	Dallas, Tex.[u]	294,734	427,322,780	32	2	15.88	8.63	8.00	3.70	36.20	62§	22.44	31
32	Memphis, Tenn.	292,942	347,882,487	16	4	11.50	6.50	9.10	.80	27.90	100	27.90	32
33	St. Paul, Minn.[20]	287,736	139,222,587	22	4	40.02	23.84	28.16	7.78	99.80	33	32.93	33
34	Toledo, Ohio[p]	282,349	479,707,815	25	2	8.65	7.58	2.77	N	19.00	74§	14.11	34
35	Birmingham, Ala.[s]	267,583	206,934,850	19	4	11.50	6.50	11.50	6.50	36.00	40	14.40	35
36	San Antonio, Tex.[u]	253,854	228,061,900	22	5	20.50	11.80	8.00	7.20	47.50	68§	32.30	36
37	Providence R. I.[21]	253,504	719,376,480	45	4	25.00	N	N	N	25.00	100	25.00	37

[11]**San Francisco.** Assessed value does not include $363,081,193 solvent credit. City and county governments are combined.

[12]**Buffalo.** Assessed value includes $39,048,848 special franchise valuations.

[13]**New Orleans.** Assessed valuation includes $143,596,383 personal property assessed for city purposes but not for state purposes. The state actually reimburses the taxing units for loss sustained.

[14]**Indianapolis.** Exemptions are allowed on real estate on which there is a mortgage, provided the mortgage is recorded in recorder's office. Soldiers are allowed exemption of $1,000 on service. See footnote c.

[15]**Houston.** Assessment value and state rate are estimate.

[16]**Seattle.** County includes $1.50, Port of Seattle rate. See footnote v.

[17]**Denver.** Consolidated city-county rate because of city-county governmental organization.

[18]**Portland.** City rate includes $.80 port and $1.96 dock rates.

[19]**Oakland.** County rate includes $.20 mosquito abatement, $2.20 municipal utility, and $.50 park rates. Personalty not available.

[20]**St. Paul.** Rate shown is for non-homestead property. Rate on homesteads is $93.58. See footnote j.

[21]**Providence.** Assessed value includes intangible personal property taxes at the rate of $4.00 per $1,000, amounting to $216,230,600.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
	Group IV												
	Population 100,000 to 250,000												
38	Akron, Ohio[22]	244,791	369,400,000	31	2	12.12	9.62	3.66	N	25.40	64	16.26	38
39	Omaha, Nebraska	233,844	272,337,445	30	2	13.20	16.00	4.68	5.09	38.97	70	27.28	39
40	Dayton, Ohio[p]	210,718	Not reported										40
41	Syracuse, N. Y.[a]	205,967	336,375,186	5	4	20.92	8.86	12.43	.08	42.29	100	42.29	41
42	Oklahoma City, Okla.[23]	204,424	136,398,595	15	2	21.84	19.26	10.49		51.59	40	20.64	42
43	San Diego, Calif.[24]	203,341	228,585,700	23	2	20.50	19.70	19.60	—	59.80	50	29.90	43
44	Worcester, Mass.	193,694	267,635,500	7	Op	29.21	8.93	1.27	.59	40.00	90	36.00	44
45	Richmond, Virginia	193,042	351,909,188	14	2	14.50	7.50	N	N	22.00	100	22.00	45
46	Honolulu, T. H.[25]	179,358	165,560,442	50	2	—	—	—	—	24.80	80	19.84	46
47	Fort Worth, Texas[26]	177,662	186,904,350	26	2	20.20	11.60	9.00	7.20	48.00	63	30.24	47
48	Jacksonville, Florida[27]	173,065	95,143,080	15	1	26.00	13.94	9.31	N	49.25	59	28.86	48
49	Miami, Florida[28]	172,172	276,590,680	12	1	30.13	13.40	6.10	N	49.63	100	49.63	49
50	Youngstown, Ohio[29]	167,720	287,724,298	14	2	7.43	7.87	3.30	N	18.60	80	14.88	50
51	Nashville, Tennessee[30]	167,402	193,525,862	37	2	16.75	5.25			22.00	100	22.00	51
52	Hartford, Connecticut[31]	166,267	381,556,309	19	4	19.01	11.87	.55	.57	32.00	100	32.00	52
53	Grand Rapids, Mich.[32]	164,292	220,459,630	23	1	8.10	7.31	2.74	N	18.15	100	18.15	53
54	Long Beach, Calif.[33]	164,271	267,298,420	16	2	17.19	23.66	22.06	N	62.91	50	31.45	54
55	New Haven, Conn.[34]	160,605	320,333,233	21	2	16.51	10.57	.42	N	27.50	100	27.50	55
56	Des Moines, Iowa[f]	159,819	142,118,562	13	2	22.35	28.39	14.30	N	65.04	60	39.02	56
57	Flint, Mich.[35]	151,543	234,006,840	23	3	8.44	7.52	4.00	N	19.96	80	15.97	57
58	Salt Lake City, Utah[36]	149,934	151,994,814	33	1	18.10	17.75	8.05	2.70	46.60	70	32.62	58

[22]**Akron.** City rate includes $.21 Metropolitan Park Board rate. See also footnote p.

[23]**Oklahoma City.** First $1000 of homestead is exempt from $42.15 of the $51.59 total levy. See also footnote q.

[24]**San Diego.** County rate includes $.10 inland navigation district levy.

[25]**Honolulu.** City rate includes cost of school and county government. Land is assessed at 60 per cent, improvements at 100 per cent of true value. Homestead exemption: First $1500 assessed value plus one half of value between $1500 and $5000.

[26]**Fort Worth.** Homesteads are exempt from state tax levy up to $3000 assessed valuation. City rate includes $3.20 water controlling. See also footnote u.

[27]**Jacksonville.** County rate included $.22 navigation district rate and $.33 air base authority levy. See also footnote c.

[28]**Miami.** Miami County rate included $.10 inland navigation district levy. Total valuation of homestead exemption $75,047,220. $5,000 valuation on homestead exempted from operating tax and debt service on debt created after Nov. 16, 1934. See also footnote c.

[29]**Youngstown.** City rate includes $1.36 sanitary district and $.12 township rate. See also footnote p.

[30]**Nashville.** City rate includes $6.24 sinking fund levy, $1 park levy, and $1.08 pension fund levy.

[31]**Hartford.** City rate includes $.99 metropolitan district levy.

[32]**Grand Rapids.** City rate includes $1.55 levy for city debt. School rate includes $.22 for school debt. See footnote h.

[33]**Long Beach.** County rate includes $4.80 metropolitan water district, $2.28 county flood control rate and $.94 sanitation district rate.

[34]**New Haven.** Tax rate for ward 32 is $14.99.

[35]**Flint.** County rate includes $1.00 levy for T. B. Sanitorium. See also footnote h.

[36]**Salt Lake City.** City rate includes $1.10 mosquito abatement and water district rates combined.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
59	Springfield, Mass.	149,554	258,501,455	10	2	19.96	12.61	1.53	.90	35.00	100	35.00	59
60	Bridgeport, Conn.[37]	147,121	280,359,430	28	2	22.45	6.61	.17	.57	29.80	100	29.80	60
61	Norfolk, Virginia[38]	144,332	181,900,000*	15	4	25.00	—	N	N	25.00	100	25.00	61
62	Yonkers, N. Y.[n]	142,598	284,273,780	N	4	21.08	9.44	5.83	.06	36.41	99	36.05	62
63	Tulsa, Okla.[q]	142,157	133,124,571	20	4	12.62	13.55	5.88	N	32.05	50	16.02	63
64	Scranton, Pa.[39]	140,404	96,180,391	N	4	21.15	22.50	8.20	N	51.85	75	38.88	64
65	Paterson, N. J.[m]	139,656	165,731,517	13	4	23.82	9.99	8.32	2.13	44.26	100	44.26	65
66	Albany, N. Y.[40]	130,577	236,673,941	4	1	28.90	—	9.34	.08	38.32	95	36.40	66
67	Chattanooga, Tenn.[41]	128,163	122,578,316	21	1	22.00	—	—	.80	—	60	—	67
68	Trenton, N. J.[42]	124,697	152,299,425	18	4	21.59	18.34	8.35	2.12	50.40	76	38.21	68
69	Spokane, Washington[r]	122,001	86,756,881	25	2	18.00	13.00	9.60	2.20	42.80	50	21.40	69
70	Kansas City, Kansas	121,458	84,626,835	19	2	21.36	22.56	9.80	.70	54.42	60	32.65	70
71	Fort Wayne, Indiana[43]	118,410	184,000,000*	33	2	12.50	12.50	6.70	1.30	32.00	75	24.00	71
72	Camden, N. J.[m]	117,536	130,443,215	15	4	18.70	16.94	11.44	2.12	49.20	59§	29.02	72
73	Erie, Pa.[r]	116,955	124,607,060	N	Op	15.50	17.00	7.00	N	39.50	94§	37.05	73
74	Fall River, Mass.[44]	115,428	110,586,700	17	2	—	—	—	—	42.60	100	42.60	74
75	Wichita, Kansas[45]	114,966	139,506,610	25	2	15.71	25.06	7.96	.65	49.38	65	32.10	75
76	Wilmington, Delaware	112,504	166,188,125	1	1	15.35	1.85	4.00	N	21.20	80	16.96	76
77	Gary, Indiana[46]	111,719	142,122,505	51	2	13.82	16.50	5.98	1.30	37.60	40	15.04	77
78	Knoxville, Tenn.	111,580	146,206,004	30	1	17.62	6.18	16.90	.80	41.50	69§	28.64	78
79	Cambridge, Mass.	110,879	175,095,000	8	2	25.50	7.80	1.04	1.45	35.80	100	35.80	79
80	Reading, Penn.[r]	110,568	138,000,000*	N	1	12.00	16.00	6.50	N	34.50	94§	32.55	80
81	New Bedford, Mass.[47]	110,341	98,585,200	11	2	32.42	10.81	1.37	.60	45.20	100	45.20	81
82	Elizabeth, N. J.[48]	109,921	133,348,985	11	4	22.39	16.00	5.48	1.83	45.70	100	45.70	82
83	Tacoma, Wash.[49]	109,408	61,537,383	0	2	22.05	26.60	12.00	2.17	62.82	33	20.93	83
84	Canton, Ohio[50]	108,401	177,394,930	25	2	5.60	9.00	2.40	N	17.00	80	13.60	84
85	Tampa, Florida[51]	108,391	80,843,040	21	1	32.50	7.50	14.00	N	54.00	68§	36.60	85
86	Sacramento, Calif.	105,958	Not reported										86
87	Peoria, Ill.[52]	105,087	82,411,170	33	2	31.05	25.00	4.35	N	60.40	30	18.12	87

[37]**Bridgeport.** City rate includes $1.35 welfare and $4.66 debt levy.

[38]**Norfolk.** School tax included in city tax.

[39]**Scranton.** City rate represents weighted average of $29.82 on land and $14.91 on improvements. County rate includes $2.70 for institutions and poor. See also footnote r.

[40]**Albany.** City rate includes school tax levy. See also footnote n.

[41]**Chattanooga.** City rate includes school.

[42]**Trenton.** City rate includes $.05 general tax levy. See also footnote m.

[43]**Fort Wayne.** County rate includes $1.40 township levy including poor relief. School rate includes $1.30 library levy.

[44]**Fall River.** Assessed value for 1946 not available—1945 figures used.

[45]**Wichita.** School rate includes $.224 municipal university levy.

[46]**Gary.** Total homestead exemption: $30,000,000. See also footnote e.

[47]**New Bedford.** Debt and interest rate of $4.12 included in city rate.

[48]**Elizabeth.** City rate includes $2.29 reserve levy. See footnote m.

[49]**Tacoma.** City rate includes $2.50 park district levy; county rate includes $2 port district levy. See footnote v.

[50]**Canton.** City rate includes $.10 township levy. See footnote p.

[51]**Tampa.** City rate includes $10 debt service. See footnote e.

[52]**Peoria.** City rate includes town, park and sanitary levies.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
88	Somerville, Mass.	102,177	116,705,950	8	10	26.35	11.90	1.70	2.55	42.50	100	42.50	88
89	Lowell, Mass.	101,389	94,335,800	9	1	32.09	10.59	2.12	N	44.80	100	44.80	89
90	South Bend, Indiana[o]	101,268	154,401,120	25	2	12.13	10.17	5.20	1.30	28.80	70	20.16	90
91	Duluth, Minn.[58]	101,065	45,679,729	20	4	50.73	39.59	24.00	7.78	122.10	40	48.84	91
92	Charlotte, N. C.[o]	100,899	125,681,095	26	12	12.50	2.50	9.50	N	24.50	67	16.41	92
93	Utica N. Y.[n]	100,518	122,925,935	N	2	24.66	10.06	10.33	N	45.05	82	36.92	93
	Group V												
	Population 50,000 to 100,000												
94	Waterbury, Conn.	99,314	216,721,923	25	2	19.43	8.38	.34	.60	28.75	100	28.75	94
95	Shreveport, La.[g]	98,167	116,828,491	33	1	16.00	12.50	2.00	5.75	36.25	50	18.13	95
96	Lynn, Mass.	98,123	132,104,985	11	2					34.40	100	34.40	96
97	Evansville, Ind.[o]	97,062	140,179,240	26	2	9.60	10.70	8.80	1.30	30.40	75	22.80	97
98	Allentown, Pa.[r]	96,904	108,949,412	N	4	14.00	15.00	5.00	N	34.00	57§	19.40	98
99	El Paso, Tex.[54]	96,810	84,680,300	22	2	13.50	12.80	7.80	7.20	41.30	57§	23.36	99
100	Savannah, Ga.[d]	95,996	65,539,333	24	4	23.00	10.00	12.50	5.00	50.50	58	29.29	100
101	Little Rock, Ark.[b]	88,039	48,699,617	35	3	13.70	18.00	8.30	9.00	49.00	25	12.25	101
102	Austin, Tex.[55]	87,930	77,731,700	19	1	16.50	7.00	7.20	8.50	39.20	57§	22.40	102
103	Schenectady, N. Y.[56]	87,549	160,707,620	N	4	19.58	10.37	8.61	.05	38.61	86§	33.20	103
104	Wilkes-Barre, Pa.[r]	86,236	77,866,309	8	4	15.98	18.50	9.10	N	43.58	65	28.33	104
105	Berkeley, Calif.[57]	85,547	99,364,370	8	2	18.20	20.20	18.40	N	56.80	51§	29.25	105
106	Rockford, Ill.[58]	84,637	63,000,000	35	2	24.40	25.40	4.70	N	54.50	40	21.80	106
107	Lawrence, Mass.[59]	84,323	84,333,025	9	2	19.76	15.30	2.77	.97	38.80	100	38.80	107
108	Harrisburg, Pa.[r]	83,893	93,931,345	N	Op	14.00	16.00	6.00	N	36.00	53§	18.90	108
109	Saginaw, Mich.[60]	82,794	126,000,634	22	4	7.74	5.92	3.40	N	17.06	69§	11.77	109
110	Glendale, Calif.[61]	82,582	82,377,975	16	2	13.66	23.02	21.12	N	57.80	50	28.90	110
111	Sioux City, Iowa[f]	82,364	79,492,422	23	2	17.84	20.33	7.25	N	45.42	60	27.25	111
112	Lincoln, Neb.[62]	81,894	98,495,572	23	2	12.15	17.00	3.48	4.24	36.87	78§	28.86	112

[58]**Duluth.** Rate applies to non-homestead rate only. Homestead rate is $115.88. City rate includes $1.80 for other levy. See footnote j.

[54]**El Paso.** Local authority states that city normally assesses at 70 per cent of true value, but due to inflated values assessment is not over 33 per cent this year. See footnote u.

[55]**Austin.** Estimated ratio of assessed value to true cash value based on pre-inflation period. See footnote u.

[56]**Schenectady.** Estimated ratio of assessed value to true cash value based on 1941 figures. See footnote n.

[57]**Berkeley.** County rate incudes following: sewer district rate of $.40, water district rate of $1.80, park district rate of $.50 and mosquito abatement district rate of $.20.

[58]**Rockford.** City rate includes $2.50 road and bridge rate.

[59]**Lawrence.** City rate includes redemption and interest rate of $3.69 and an "overlay" rate of $.37.

[60]**Saginaw.** Assessed value shown is equalized value as fixed by the Michigan State Tax Commission. Assessor's valuation is $117,767,960 of which $93,021,585 is realty. City rate includes $1.74 city "prior obligation" rate; school rate includes $.32 school "prior obligation." See footnote h.

[61]**Glendale.** County rate includes Los Angeles county flood control rate of $2.28.

[62]**Lincoln.** City rate includes $1 sanitary district rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
113	Pasadena, Calif.[63]	81,864	165,768,950	17	1	11.32	25.45	21.12	N	57.89	55§	31.77	113
114	Altoona, Pa.[r]	80,214	71,416,115	N	1	12.00	18.00	6.00	N	36.00	62§	22.20	114
115	Winston-Salem, N. C.[64]	79,815	125,368,683	50	Op	19.40	2.11	5.00	N	26.51	70	18.56	115
116	Bayonne, N. J.[m]	79,198	123,982,740	20	4	41.11	—	14.15	2.26	57.52	70	40.26	116
117	Huntington, W. Va.[w]	78,836	130,989,205	46	2	5.00	9.18	4.30	.10	18.58	95	17.65	117
118	Lansing, Mich.[h]	78,753	123,250,057	20	1	18.44	9.80	4.24	N	32.48	80	25.98	118
119	Mobile, Ala.[a]	78,720	66,457,052	31	1	7.50	9.00	12.50	6.50	35.50	60	21.48	119
120	Binghamton, N. Y.[65]	78,309	106,161,267	N	4	23.04	12.07	5.09	—	40.20	100	40.20	120
121	Montgomery, Ala.[a]	78,084	48,489,845	29	1	12.50	7.00	7.00	6.50	33.00	80	26.40	121
122	Niagara Falls, N. Y.[n]	78,029	159,023,710	3	2	20.74	13.30	5.50	N	39.54	85	32.61	122
123	Manchester, N. H.	77,685	93,929,433	25	1	31.24	—	4.32	.14	35.70	100	35.70	123
124	Quincy, Mass.	75,810	134,192,525	6	—	—	—	—	—	30.00	100	30.00	124
125	Pawtucket, R. I.[s]	75,797	162,104,330	30	4	—	—	—	—	21.00	100	21.00	125
126	St. Joseph, Mo.	75,111	60,187,780	27	1	16.50	15.80	7.90	.70	40.90	68	27.81	126
127	East St. Louis, Ill.[66]	75,609	47,208,703	37	2	32.73	28.00	5.50	N	66.23	40	26.49	127
128	Springfield, Ill.[67]	75,503	52,388,104	21	2	26.65	25.25	7.50	N	59.40	33	19.60	128
129	Portland, Me.[68]	73,643	81,811,575	24	Op	30.39	12.60	1.31	6.10	50.40	90	45.36	129
130	Charleston, S. C.	71,275	19,421,562	36	Op	15.00	34.50	12.50	—	62.00	18	11.16	130
131	Springfield, Ohio[p]		Not reported										131
132	Troy, N. Y.[n]	70,304	70,949,580	N	2	31.33	11.52	12.50	—	55.35	89	49.26	132
133	Hammond, Ind.[69]	70,184	100,121,445	—	2	13.85	19.58	8.07	1.30	42.80	50	21.40	133
134	Newton, Mass.	69,873	169,911,300	10	10	—	—	—	—	29.00	100	29.00	134
135	Roanoke, Va.	69,287	80,364,347	14	4	—	—	N	N	25.00	60	15.00	135
136	Lakewood, Ohio[p]	69,160	95,989,240	10	2	7.40	14.10	4.70	N	26.20	75	19.65	136
137	East Orange, N. J.[m]	68,945	104,651,800	9	4	17.14	14.64	7.70	2.12	41.60	100	41.60	137
138	New Britain, Conn.	68,685	113,232,830	19	1	—	—	—	—	29.50	100	29.50	138
139	San Jose, Calif.	68,457	Not reported										139
140	Charleston, W. Va.[70]	67,914	126,016,985	32	2	—	—	—	—	58.43	60	35.06	140

[63] **Pasadena.** County rate includes $2.28 flood control rate; school tax is levied and collected by the county.

[64] **Winston-Salem.** City rate includes debt service rate of $6.24. See footnote o.

[65] **Binghamton.** $30,073,040 of the total assessed valuation of $106,161,267 represents realty. The balance represents land improvements. See footnote n.

[66] **East St. Louis.** City rate includes an $8.80 levee and sanitary district rate, a $4.80 park district rate and a $1.33 health district rate. Included also is the $3.50 tax rate of the town of East St. Louis.

[67] **Springfield.** City rate includes a $1.67 sanitary district rate, a $5 park rate and a $1.35 airport rate.

[68] **Portland.** School debt service charge not included in school rate. The figure for this charge was not reported.

[69] **Hammond.** City rate includes a $2.30 sanitary district rate. See footnote e.

[70] **Charleston, W Va.** Rate shown is for Class IV property totaling $70,545,700. The rate for Class II property valued at $22,944,950 is $29.21 per $1,000. The rate for Class I property consisting of $30,262,135 in personal property and $2,264,200 in public utility property is $12.85 per $1,000. See footnote w.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
141	Topeka, Kan.[71]	67,833	95,721,975	46	2	15.21	15.93	7.86	.70	39.70	66§	26.20	141
142	Madison, Wis.[72]	67,447	142,929,125	16	2	8.81	12.11	7.36	.22	28.50	90§	25.50	142
143	Mt. Vernon, N. Y.[73]	67,362	142,260,265	N	2	11.95	14.55	7.68	—	34.18	100	34.18	143
144	Racine, Wis.	67,195	112,327,290	18	7	7.93	11.56	5.23	.25	24.97	80§	20.11	144
145	Johnstown, Pa.[r]	66,668	72,627,660	7	4	14.00	19.00	6.00	N	39.00	97§	37.80	145
146	Pontiac, Mich.[h]	66,626	111,434,620	30	1	13.10	7.68	4.16	N	24.94	75	18.71	146
147	Davenport, Iowa[f]	66,039	62,747,825	9	1	18.00	19.39	7.15	N	44.54	60	26.72	147
148	Oak Park, Ill.[74]	66,015	100,890,608	12	2	13.50	16.30	4.50	N	34.30	78	26.75	148
149	Augusta, Ga.[75]	65,919	50,875,986	38	3	20.00	17.00	9.00	5.00	51.00	50	25.50	149
150	Phoenix, Ariz.	65,414	82,827,904	25	2	21.50	37.20	4.40	3.20	66.30	63§	41.75	150
151	Evanston, Ill.[76]	65,389	119,795,922	13	2	12.60	15.00	4.00	.80	32.40	100	32.40	151
152	Cicero, Ill.	64,712	Not reported										152
153	Atlantic City, N. J.[m]	64,094	78,760,645	10	4	35.00	13.90	13.50	2.10	64.50	100	64.50	153
154	Dearborn, Mich.[h]	63,584	272,375,947	42	4	13.82	11.37	5.40	N	30.59	60	18.35	154
155	Medford, Mass.	63,083	79,494,100	6	2	—	—	—	—	41.00	100	41.00	155
156	Terre Haute, Ind.[e]	62,693	59,199,180	35	2	15.79	13.85	10.26	1.30	41.20	100	41.20	156
157	Columbia, S. C.	62,396	25,883,455	—	1	—	—	—	—	33.00	17	5.61	157
158	Brockton, Mass.	62,343	70,870,650	11	—	—	—	—	N	46.80	100	46.80	158
159	Cedar Rapids, Iowa	62,120	65,536,803	29	2	18.57	23.44	6.06	N	48.07	60	28.84	159
160	Jackson, Miss.	62,107	69,639,605	28	4	20.60	11.40	12.00	2.00	46.00	50	23.00	160
161	Covington, Ky.[77]	62,018	57,506,365	25	2	17.00	12.70	—	—	29.70	70	20.79	161
162	Passaic, N. J.[70]	61,394	86,131,700	17	4	30.30	8.90	8.29	2.11	49.60	100	49.60	162
163	Lancaster, Pa.[r]	61,345	91,131,350	N	1	5.50	12.50	1.50	N	19.50	96§	18.75	163
164	Springfield Mo.[78]	61,238	39,191,000	22	1	18.00	19.00	5.50	.70	43.20	43	18.58	164
165	Wheeling, W. Va.[w]	61,099	122,440,125	52	2	—	—	—	—	42.75	75	32.06	165
166.	Galveston, Tex.	60,862	Not reported										166
167	St Petersburg, Fla.[79]	60,812	104,767,096	8	1	27.85	9.00	7.65	N	44.50	100	44.50	167
168	Fresno, Calif.	60,685	75,677,665	18	2	18.40	24.60	11.50	N	54.50	50	27.25	168

[71]**Topeka.** Assessed value includes $24,142,067 intangibles assessed at $.50 per $100. City rate includes a $.43 library rate; county rate includes a $2.19 Washburn University rate.

[72]**Madison.** City rate includes $.84 library and $.15 sewerage district rates.

[73]**Mt. Vernon.** School rate includes a $.91 library rate. See footnote n.

[74]**Oak Park.** City rate includes $3.40 sanitation district, $1.60 park district, $.20 driveway maintenance and $.20 mosquito abatement. County rate includes $.40 forest preserve rate.

[75]**Augusta.** Real estate sales in the city for the past year have run anywhere from three to four times the assessed valuation the city has placed on the properties. Outside the business section, however, on which rents have been increased, little or no increase has been made by the Real Estate Board. See footnote d.

[76]**Evanston.** City rate includes $4.10 rate for "other purposes."

[77]**Covington.** Debt service rate of $3.60 included in city rate.

[78]**Springfield.** Additional $2.40 included in county rate for special road district.

[79]**St. Petersburg.** City rate indicated for old tax zone plus $1.35 building rate and $3 special district tax. Other city rates are as follows: Zone A $23.00, Zone B $20.50, Zone C $19.50. See footnote c.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
169	Durham, N. C.[o]	60,195	97,272,404	35	1	12.60	2.90	5.50	N	21.00	75	15.75	169
170	Greensboro, N. C.[80]	59,319	103,777,560	26	1	14.40	.60	N	N	15.00	85	12.75	170
171	Decatur, Ill.[81]	59,305	35,910,456	19	2	29.65	25.50	3.60	N	58.75	25	14.69	171
172	Chester, Pa.[r]	59,285	61,594,413	N	—	15.70	17.00	5.00	N	37.70	86§	32.43	172
173	Beaumont, Tex.[82]	59,061	60,700,000	18	4	16.50	11.30	11.60	3.70	43.10	60	27.32	173
174	Bethlehem, Pa.[r]	58,490	71,222,494	8	4	12.00	16.00	8.50	N	36.50	64§	23.36	174
175	New Rochelle, N. Y.[n]	58,408	140,347,935	6	4	19.00	14.30	7.10	—	40.40	100	40.40	175
176	Malden, Mass.[83]	57,865	70,185,425	9	2	25.67	12.10	2.03	N	39.80	100	39.80	176
177	Macon, Ga.[d]	57,865	45,800,000[e]	30[e]	9	13.00	N	26.00	5.00	44.00	50	22.00	177
178	Corpus Christi, Tex.[u]	57,301	78,320,280	20	1	20.00	15.00	13.00	3.70	51.70	53§	27.46	178
179	York, Pa.[r]	56,712	50,852,735	N	1	12.50	20.00	6.00	N	38.50	57§	21.90	179
180	Union City, N. J.[84]	56,173	61,423,220	7	4	23.87	17.60	14.10	2.22	57.79	100	57.79	180
181	Waco, Tex.[u]	55,982	64,000,000	13	12	17.00	8.00	6.90	3.70	35.60	73§	25.81	181
182	McKeesport, Pa.[r]	55,355	57,500,000	N	1	13.50	17.00	8.62	N	39.12	75	29.34	182
183	Irvington, N. J.[m]	55,328	71,692,100	12	4	18.60	17.60	7.70	2.20	46.10	100	46.10	183
184	Cleveland Heights, Ohio	54,996	104,561,900	10	2	4.78	14.70	4.70	N	24.18	60	14.50	184
185	Stockton, Calif.[85]	54,714	64,164,875	8	10	15.14	—	—	N	—	66	—	185
186	East Chicago, Ind.[e]	54,637	102,999,145	44	2	11.08	10.95	8.07	1.30	31.40	50	15.70	186
187	Kalamazoo, Mich.[86]	54,097	80,920,340	28	12	9.40	17.75	4.41	N	31.56	70	22.09	187
188	Holyoke, Mass.	53,750	71,627,180	5	2	26.42	N	1.50	1.08	29.00	100	29.00	188
189	Santa Monica, Calif.[87]	53,500	60,346,140	22	2	21.20	24.01	25.92	N	71.13	50	35.57	189
190	Columbus, Ga.[d]	53,280	45,133,775	22	1	15.00	21.00	12.00	5.00	53.00	50	26.50	190
191	Pueblo, Colo.	52,162	31,624,598	17	2	12.65	28.00	10.00[e]	3.42	74.07	56§	41.34	191
192	Waterloo, Iowa[88]	51,743	50,212,182	21	2	15.10	20.48	5.33	N	40.91	60	24.55	192
193	Amarillo, Tex.[u]	51,686	66,783,050	26	2	13.00	13.20	6.00	3.70	35.90	58§	20.82	193
194	Asheville, N. C.[o]	51,310	54,383,501	18	1	15.30	3.80	10.70	N	29.80	60	16.88	194
195	Highland Park, Michigan[h]	50,810	105,716,800	30	2	14.80	13.95	5.39	N	34.14	60	20.48	195
196	Portsmouth, Va.	50,745	38,649,727	7	2	25.00	N	N	N	25.00	70	17.50	196

[80]**Greensboro.** City rate includes sewer rate of $.70 and debt service rate of $4.80. See footnote o.

[81]**Decatur.** City rate includes $4.20 town, $3.30 road and bridge, $2.10 sanitation district, $3.95 park district and $1.20 T. B. Sanitorium rates.

[82]**Beaumont.** County rate includes $.20 navigation district, $1.80 drainage district #6 and $2 Lamar College. See footnote u.

[83]**Malden.** City rate includes $5.26 for debt maturity and interest on debt and welfare and veterans' aid.

[84]**Union City.** Figures shown are for the West Hoboken District which is approximately 62 per cent of assessed value. Rates for town of Union District are as follows: City $23.87, school $17.60, county $14.10, state $2.22, total $57.79. See footnote m.

[85]**Stockton.** Estimated ratio for city only. County estimate is 50 per cent.

[86]**Kalamazoo.** City rate includes $2.03 rate of sanitation district. See footnote h.

[87]**Santa Monica.** County rate includes $4.80 for mountain water district and $2.28 flood control.

[88]**Waterloo.** West Side rate shown. City rate for East Side is $15.01. See footnote f.

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						City	School	County	State	Total			
197	Hamilton, Ohio[p]	50,592	77,700,000	23	2	8.04	9.71	2.54	N	20.29	70	14.20	197
198	Hoboken, N. J.	50,115	Not reported										
	Group VI												
	Population 30,000 to 50,000												
199	Hamtramck, Mich.[h]	49,839	85,783,510	41	2	20.00	12.50	5.85	N	38.35	70	26.84	199
200	Brookline, Mass.	49,786	132,021,800	10	2	20.62	5.63	.89	1.36	28.50	100	28.50	200
201	Muncie, Ind.[o]	49,720	51,758,330	49	2	14.90	—	—	—	—	—		201
202	Pittsfield, Mass.	49,684	61,533,715	8	2	36.44	—	2.87	1.09	40.40	100	40.40	202
203	Jackson, Mich.[89]	49,656	76,263,170	21	5	9.15	8.39	4.05	N	21.59	80	17.27	203
204	Lexington, Ky.	49,304	60,054,339	24	2	18.20	8.80	4.00	.50	31.50	64	19.85	204
205	Woonsocket, R. I.[s]	49,303	78,741,010	28	4	—	—	N	N	25.00	100	25.00	205
206	Clifton, N. J.[m]	48,827	57,018,341	10	4	19.33	16.40	8.29	2.08	46.10	75	34.58	206
207	Kenosha, Wis.[90]	48,765	76,644,920	13	3	7.11	15.14	8.75	—	31.00	80	24.80	207
208	Berwyn, Ill.[91]	48,451	53,808,030	7	2	11.90	17.10	4.50	N	33.50	100	33.50	208
209	Bay City, Mich.[h]	47,956	57,521,530	22	2	15.00	12.25	5.75	N	33.00	68⅔	22.44	209
210	Stamford, Conn.[92]	47,938	112,330,523	19	1	—	—	—	—	32.10	100	32.10	210
211	Muskegon, Mich.[h]	47,697	69,506,050	27	1	9.09	7.98	4.17	N	21.24	92⅔	19.57	211
212	New Castle, Pa.[r]	47,638	52,285,450	N	Op	13.00	20.00	4.50	N	37.50	75	28.13	212
213	Aurora, Ill.[93]	47,170	29,331,337	23	2	28.70	31.50	4.08	N	64.28	30⅔	19.08	213
214	Cranston, R. I.[s]	47,085	83,034,800	23	4	—	—	N	N	24.00	100	24.00	214
215	Raleigh, N. C.[94]	46,897	68,889,987	21	Op	13.50	—	8.20	N	21.70	50	10.85	215
216	Everett, Mass.	46,784	83,595,900	17	2	18.38	8.26	1.26	2.10	30.00	100	30.00	216
217	Haverhill, Mass.	46,752	49,548,450	11	1	33.87	9.92	1.23	.58	45.60	100	45.60	217
218	Green Bay, Wis.[95]	46,235	73,069,620	10	2	9.06	11.44	6.02	.22	26.74	94⅔	25.14	218
219	Port Arthur, Tex.[96]	46,140	31,002,930	19	2	19.00	8.50	9.70	3.70	40.90	66⅔	27.29	219
220	Wichita Falls, Tex.[97]	45,112	36,806,650	38	2	15.00	14.50	12.30	7.20	49.00	67	32.67	220
221	Elmira, N. Y.[98]	45,106	51,005,129	N	2	22.40	13.00	8.78	—	44.18	84⅔	37.11	221
222	Lima, Ohio[p]	44,711	65,261,664	23	2	8.80	7.20	2.80	N	18.80	75	14.10	222
223	Lynchburg, Va.	44,541	44,845,483	8	—	12.00	11.50	N	N	23.50	70	16.45	223

[89]**Jackson.** County tax rate includes $.13 for collection fee. See footnote h.

[90]**Kenosha.** City rate of $7.11 includes $1 rate for library. Rate of $8.75 under county includes both county and state rates.

[91]**Berwyn.** City rate of $11.90 includes $3.40 rate for sanitary district, $.60 for public health (township), $.60 for township and township poor relief.

[92]**Stamford.** Tax rate shown is for 1st city district; rate for 3rd city district is $28.60.

[93]**Aurora.** City rate includes $2.60 township, $2.50 road and bridge, $4.20 sanitary district rates. County rate includes $.38 forest preserve.

[94]**Raleigh.** County rate includes school rate. See footnote o.

[95]**Green Bay.** City rate includes Green Bay metropolitan sewerage district rate of $2.

[96]**Port Arthur.** County rate includes $.21 drainage district No. 7 rate. See footnote u.

[97]**Wichita Falls.** County rate includes $7 irrigation district; school rate includes $2 junior college rate. See footnote u.

[98]**Elmira.** City rate includes street and highways rate of $5.28. See footnote n.

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						City	School	County	State	Total			
224	Williamsport, Pa.[99]	44,355	30,037,285	N	Op	13.75	21.00	8.00	N	42.75	56§	24.05	224
225	Lorain, Ohio[p]	44,125	91,910,566	—	2	6.49	5.21	1.80	N	13.50	80	10.80	225
226	Dubuque, Iowa[100]	43,892	35,741,396	23	2	22.27	17.51	14.03	N	53.81	60	32.29	226
227	Ogden, Utah	43,688	39,736,865	25	Op	18.50	18.00	8.30	2.70	47.50	50	23.75	227
228	San Bernardino, Calif	43,646	34,381,320	28	2	15.56	28.20	22.90	N	66.66	50	33.33	228
229	Battle Creek, Mich.[h]	43,453	73,346,900	26	1	7.20	11.63	3.88	N	22.71	71§	16.12	229
230	Warren, Ohio[101]	42,837	73,225,270	15	2	5.60	8.30	2.50	N	16.40	60	9.84	230
231	Rock Island, Ill.[102]	42,775	25,105,049	30	2	22.60	29.30	5.50	N	57.40	33	19.13	231
232	La Crosse, Wis.	42,707	61,381,790	17	3	8.87	12.28	10.60	.25	32.00	80	25.60	232
233	Jamestown, N. Y.[n]	42,638	57,006,335	N	1	13.00	16.70	8.18	—	37.88	82§	30.97	233
234	Joliet, Ill.[103]	42,365	26,123,348	—	2	21.20	34.70	7.20	N	63.10	20	12.62	234
235	Fitchburg, Mass.	41,824	49,847,775	16	2	24.00	14.84	2.20	1.36	42.40	67	28.27	235
236	Chicopee, Mass.	41,664	40,659,260	7	2	—	—	—	—	36.00	100	36.00	236
237	Bloomfield, N. J.[m]	41,623	66,046,417	13	4	21.60	10.90	7.80	2.10	42.40	100	42.40	237
238	Anderson, Ind.[104]	41,572	41,958,700	—	2	—	—	—	—	70.00	—		238
239	Council Bluffs, Iowa	41,439	Reappraisal of real estate										239
240	Chelsea, Mass.	41,259	42,715,900	8	2	36.64	13.78	N	2.78	53.20	100	53.20	240
241	Perth Amboy, N. J.[m]	41,242	47,448,910	15	4	22.04	17.94	14.35	2.17	56.50	50	28.25	241
242	Salem, Mass.	41,213	54,840,330	12	2	21.52	12.42	2.59	.97	37.50	100	37.50	242
243	Sioux Falls, S. D.	40,832	48,647,973	20	2	14.48	14 98	4.55	N	34.01	70	23.81	243
244	Sheboygan, Wis.	40,638	53,743,140	12	2	14.84	13.80	5.62	.24	34.50	92§	31.74	244
245	Poughkepsie, N. Y.[n]	40,478	53,970,838	N	4	23.35	10.41	5.24	—	39.00	75	29.25	245
246	Quincy, Ill.	40,469	40,728,069	45	2	17.56	15.24	5.40	N	38.20	50	19.10	246
247	Portsmouth, Ohio[p]	40,466	51,526,554	24	2	11.04	9.47	3.49	N	24.00	100	24.00	247
248	White Plains, N. Y.[n]	40,327	114,604,811		2	13.43	14.68	7.15	—	35.26	100	35.26	248
249	Waltham, Mass.	40,020	53,023,300	7	2	—	—	—	—	38.40	100	38.40	249
250	Arlington, Mass.	40,013	58,074,860	2	2	—	—	—	—	38.00	66	25.08	250
251	Norwalk, Conn.	39,849	Not reported										251
252	Montclair, N. J.[m]	39,807	81,300,540	9	4	18.90	18.60	7.60*	2.30*	47.40	100	47.40	252
253	East Cleveland, Ohio[p]	39,495	55,544,480	15	2	7.50	12.90	4.70	N	25.10	50	12.55	253
254	Meriden, Conn.[105]	39,494	65,480,765	20	2	14.69	12.04	.27	—	27.00	100	27.00	254
255	Cumberland, Md.	39,483	54,300,000	19	Op	12.50	7.34	10.35	1.00	31.20	78	24.35	255

[99]**Williamsport.** City rate includes $.75 library rate. County also charges $4 on personal property. See footnote r.

[100]**Dubuque.** Moneys and credits are assessed $10,573,916, taxable at 5 mills. See footnote f.

[101]**Warren.** City rate includes $.10 township rate. See footnote p.

[102]**Rock Island.** City rate includes $2.40 township and $2.03 street and bridge rates.

[103]**Joliet.** County rate includes forest preserve rate of $.30. City rate includes road and bridge rate of $3, town rate of $1.40, park district rate of $4.

[104]**Anderson.** Figures same as shown for 1945.

[105]**Meriden.** City rate includes $1.67 public welfare tax. See footnote p.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
256	Kearney, N. J.[m]	39,467	Not reported										256
257	West New York, N. J.[106]	39,439	36,852,235	10	4	21.58	23.83	16.37	2.58	64.36	60	38.60	257
258	Laredo, Tex.[u]	39,274	20,269,028	24	4	21.45	6.95	15.00	3.70	47.10	55§	25.91	258
259	Oshkosh, Wis.	39,089	47,938,075	19	4	10.04	16.32	4.20	.64	31.20	84§	26.21	259
260	Alhambra, Calif.	38,935	32,959,660	22*	2	15.94	22.17	13.62*	N	51.73	50	25.86	260
261	Lewiston, Me.	38,598	34,464,033	20	1	—	—	—	—	39.00	65	25.40	261
262	High Point, N. C.[o]	38,495	50,625,414	30	4	13.52	6.78	4.40	N	24.70	85	21.00	262
263	Elgin, Ill.[107]	38,333	24,356,498	24	2	22.90	26.60	4.08	N	53.58	23	12.30	263
264	Norristown, Pa.[r]	38,181	33,052,656	N	1	14.50	25.00	1.50	N	41.00	50	20.50	264
265	Hazleton, Pa.[108]	38,009	28,150,420	7	1	15.50	23.00	8.07	4.00	50.57	50	25.29	265
266	Steubenville, Ohio[109]	37,651	57,626,191	23	2	3.35	7.70	2.15	N	13.20	79§	10.43	266
267	Zanesville, Ohio[p]	37,500	45,905,415	14	2	4.10	8.45	2.25	N	14.80	75	11.10	267
268	Plainfield, N. J.[m]	37,469	57,985,025	11	4	15.39	19.12	7.16	2.13	43.80	95	41.70	268
269	Pensacola, Fla.[c]	37,449	Not reported										269
270	Taunton, Mass.	37,395	33,051,460	6	2	—	—	—	—	45.20	100	45.20	270
271	Mansfield, Ohio[110]	37,154	63,000,000	24	2	4.40	8.50	2.50	N	15.40	59§	9.09	271
272	Joplin, Mo.[111]	37,144	24,007,742	30	1	15.00	16.00	6.00	.90	37.90	50	18.95	272
273	Butte, Mont.[112]	37,081	47,000,000*	10*	2	32.70	20.90	26.65	3.50	83.75	29	24.30	273
274	Newport News, Va.	37,067	52,468,081	20	1	19.90	12.60	—	N	32.50	60	19.50	274
275	Gadsden, Ala.[a]	36,975	29,490,705	15	2	10.00	3.00	11.50	6.50	31.00	29	9.00	275
276	Danville, Ill.[113]	36,919	20,684,138	22	2	21.40	30.60	4.40	N	56.40	46	25.94	276
277	Tucson, Ariz.	36,818	24,337,372	0	2	20.52	40.08	—	3.20	63.80	55	36.74	277
278	Colorado Springs, Colo	36,789	30,393,540	23	2	14.00	26.92	7.51	3.50	51.93	100	51.93	278
279	Orlando, Fla.[c]	36,736	Not reported										279
280	Fort Smith, Ark.[b]	36,584	19,982,441	—	3	6.55	18.00	9.00	9.00	42.55	25	10.64	280
281	West Allis, Wis.	36,364	80,907,594	32	4	15.89	7.32	10.28	.26	33.75	83	28.00	281
282	Alameda, Calif.	36,256	34,201,930	11	2	15.84	2.56	36.60	N	55.50	50	27.75	282
283	Auburn, N. Y.[n]	35,753	51,183,000	N	2	17.47	9.79	4.92	N	32.18	75	24.10	283
284	Orange, N. J.[m]	35,717	41,280,350	8	4	17.91	17.96	7.23	2.85	46.00	100	46.00	284
285	Meridian, Miss.[k]	35,481	25,699,009	35	3	17.00	14.00	15.00	2.00	48.00	57§	27.36	285
286	Albuquerque, N. Mex.	35,449	26,323,439	13	2	15.31	4.51	10.79	5.98	36.58	60	22.95	286
287	Watertown, Mass.	35,427	53,085,450	7	2	—	—	—	—	37.60	100	37.60	287

[106]**West New York.** County rate includes $.17 court tax. See footnote m.

[107]**Elgin.** City rate includes $1.70 sanitary tax and a $3.25 township tax.

[108]**Hazleton.** County rate includes $1.07 institutional tax. See footnote r.

[109]**Steubenville.** City rate includes $.10 township tax. See footnote p.

[110]**Mansfield.** City rate includes $.13 township tax. See footnote p.

[111]**Joplin.** County rate includes $2.50 road tax.

[112]**Butte.** This figure based on ratio taxable value of property to total property value..

[113]**Danville.** City rate includes $3 road and bridge, and $2.50 sanitary tax.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
288	Richmond, Ind.[114]	35,147	40,096,893	30	2	5.75	14.50	6.45	1.30	28.00	60	16.80	288
289	Superior, Wis.	35,136	40,933,003	13	2	8.32	15.15	16.18	.21	39.86	100	39.86	289
290	Santa Barbara, Calif.	34,958	50,126,840	14	2	12.50	18.00	17.00	—	47.50	53§	25.18	290
291	Greenville, S. C.	34,734	11,496,050	49	1	50.00	28.00	36.00	N	114.00	30*	34.20	291
292	Baton Rouge, La.[115]	34,719	47,379,737	30	1	11.25	8.90	1.90	5.75	27.80	35§	20.10	292
293	Riverside, Calif.[116]	34,696	41,216,560	14	2	19.52	25.90	24.40	N	69.82	50	34.91	293
294	Moline, Ill.[117]	34,608	23,159,564	27	2	21.50	34.30	5.50	—	61.30	30	18.40	294
295	Revere, Mass.	34,405	39,363,200	7	10	—	—	—	—	46.80	100	46.80	295
296	Burbank, Calif.[118]	34,337	81,907,295	38	2	15.90	20.20	23.02	N	59.12	50	29.56	296
297	Waukegan, Ill.[119]	34,241	18,232,569	—	2	30.40	41.60	7.40	N	79.40	25	19.85	297
298	Rome, N. Y.[n]	34,214	32,347,934	N	2	17.47	18.01	11.28	—	46.76	79	37.94	298
299	Norwood, Ohio[p]	34,010	60,000,000	—	—	—	—	—	—	14.28	—	—	299
300	Kokomo, Ind.[120]	33,795	32,327,455	38	2	17.50	26.90	7.40	1.30	53.10	54§	28.67	300
301	West Hartford, Conn.	33,776	102,076,461	12	1	12.82	6.09	.24	.35	19.50	100	19.50	301
302	Paducah, Ky.[121]	33,765	24,452,478	—	2	18.40	11.20	7.00	.50	37.10	68§	25.23	302
303	West Palm Beach, Fla.[122]	33,693	37,953,410	15	1	37.50	8.50	8.41	N	54.41	—	—	303
304	Easton, Pa.[123]	33,589	41,029,234	N	4	12.00	14.50	8.50	N	35.00	55§	19.25	304
305	Alexandria, Va.[124]	33,523	58,430,646	15	2	—	—	—	N	25.00	50	12.50	305
306	Elkhart, Ind.	33,434	45,500,000	—	2	13.35	17.10	5.75	1.30	37.50	60	26.50	306
307	Wilmington, N. C.	33,407	53,069,195	18	1	13.50	—	—	N	—	70	—	307
308	Watertown, N. Y.[n]	33,385	46,942,964	N	1	16.50	12.40	10.30	—	39.20	99§	38.80	308
309	Amsterdam, N. Y.[n]	33,329	26,110,307	N	4	14.78	25.80	14.14	—	54.72	65	35.57	309
310	New Brunswick, N. J.[m]	33,180	41,412,882	10	4	18.50	15.94	13.86	2.10	50.40	70	35.28	310
311	University City, Mo.	33,023	43,974,900	16	1	10.00	18.80	9.40	.70	38.90	50	19.45	311
312	Nashua, N. H.[125]	32,927	46,346,803	37	1	30.26	.14	3.80	N	34.20	100	34.20	312
313	Bloomington, Ill.[126]	32,868	20,436,581	26	2	23.10	30.10	4.60	N	57.80	35	20.23	313
314	Port Huron, Mich.[h]	32,759	42,540,205	16	1	13.94	12.12	6.07	N	32.13	100	32.13	314
315	Danville, Va.	32,749	41,877,803*	36	2	23.50	15.00		N	38.50	45	17.33	315

[114]**Richmond.** County rate includes $1.05 township tax. See footnote e.

[115]**Baton Rouge.** County rate includes $.10 court house tax. See footnote g.

[116]**Riverside.** City rate includes $.12 flood control tax.

[117]**Moline.** City rate includes $1.50 township tax.

[118]**Burbank.** County rate includes $2.28 county flood control and $1.90 metropolitan water district rates.

[119]**Waukegan.** Rates same as those reported for 1945. City rate includes $4 park, $2.50 sanitary district and $5.10 township rates. School rate includes $19.40 township high school rate. County rate includes $2.10 road and bridge rate.

[120]**Kokomo.** School rate figured on basis of city rate. These figures based on proposed rate. See footnote e.

[121]**Paducah.** City rate includes $.40 for pension fund, $1.30 for bond sinking fund and $1.70 for bond interest.

[122]**West Palm Beach.** County and school rates represent general over-all levies. See footnote c.

[123]**Easton.** City and county per cent adjusted in view of today's market. School rate figured on basis of city rate. See footnote r.

[124]**Alexandria.** Rate for personal property is $28 per $1,000.

[125]**Nashua.** City rate includes most of school rate.

[126]**Bloomington.** City rate includes $3.60 township and $4.10 sanitary district.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
316	Fargo, N. D.[127]	32,580	30,044,878	23	2	12.74	10.58	4.69	2.55	30.56	75	22.92	316
317	Hagerstown, Md.	32,491	49,000,000	10	1	5.00	—	12.20	1.00	18.20	100	18.20	317
318	Muskogee, Okla.	32,332	16,258,857	35	2	7.25	16.63	11.31	N	35.19	53§	18.65	318
319	Spartanburg, S. C.[128]	32,249	10,392,625	43	1	60.00	28.50	24.50	N	113.00	13	14.69	319
320	East Providence, R. I.[129]	32,165	51,732,615	22	4			N	N	24.00	80	19.20	320
321	Santa Ana, Calif.[130]	31,921	30,262,330	64	2	19.38	24.59	18.62	N	62.59	25	15.65	321
322	Newburgh, N. Y.[a]	31,883	39,156,110	N	3	20.00	13.40	3.60	.09	37.09	86	31.90	322
323	Lubbock, Tex.[u]	31,853	47,617,443	19	1	10.00	10.00	7.00	3.70	30.70	67	20.56	323
324	Ottumwa, Iowa[f]	31,570	28,371,654	—		24.07	13.92	12.50		50.49	60	30.29	324
325	Newark, Ohio[p]	31,487	Not reported										325
326	Alton, Ill.	31,255	15,484,566	28	2	18.50	33.80	5.50	4.10	61.90	50	30.95	326
327	Middletown, Ohio[131]	31,220	65,645,287	35	2	3.41	8.34	3.39	N	15.14	80	12.11	327
328	Salem, Ore.	30,908	19,663,721	27	4	24.70	25.10	16.90	—	66.70	44	29.35	328
329	Marion, Ohio[132]	30,817	40,285,170	29	2	5.58	8.52	2.50	N	16.60			329
330	Eau Claire, Wis.	30,745	36,246,710	15	2	4.32	19.17	11.23	.28	35.00			330
331	Newport, Ky.[133]	30,631	22,137,700	4	2	19.40	11.70	7.20	.60	38.90	66	25.67	331
332	Petersburg, Va.	30,631	28,339,614	17	4	—	—		N	22.50	80	18.00	332
333	Wyandotte, Mich.[h]	30,618	50,244,875	12	1	13.00	10.95	5.13	N	29.08	100	29.08	333
334	Clarksburg, W. Va.[w]	30,579	53,658,480	—	2	5.00	—	—	—	—			334
335	Newport, R. I.[s]	30,532	75,095,000	40	4	—	—	N	N	24.50	100	24.50	335
336	New London, Conn.	30,456	50,140,703	13	2	22.10	9.90	.50	.50	33.00	95	31.35	336
337	Owensboro, Ky.	30,245	21,765,874	24	2	12.20	12.40	—	—		60		337
338	Everett, Wash.[134]	30,224	17,549,181	32	2	22.00	13.00	10.00	2.40	47.40	50	23.70	338
339	Bristol, Conn.	30,167	66,482,660	30	2	—	—	—	—	28.25	95	26.84	339
340	Inglewood, Calif.	30,114	27,604,075	17	2	14.10	—	—	N		50		340
341	Parkersburg, W. Va.[w]	30,103	51,040,990	45	2	5.00	13.77	4.06	.10	22.93			341
342	West Haven, Conn.[135]	30,021	56,022,854	11	2	—	—	—	—	25.00	100	25.00	342
343	Hutchinson, Kan.	30,013	30,011,153	33	2	17.45	21.90	4.66	.65	44.66	68§	30.37	343

[127]**Fargo.** City rate includes $1.55 for park system. Issue of tax rate before State Supreme Court. Ratio of assessed to true value same as provided by legislative act in 1945. Farm structures are not assessed in North Dakota.

[128]**Spartanburg.** City rate includes $5 for metropolitan sewer district.

[129]**East Providence.** Total assessed valuation includes intangible personal property valued at $2,232,925 taxed at rate of $4 per $1,000. See footnote s.

[130]**Santa Ana.** City rate includes harbor district. County rate includes flood control, cemetery district and metropolitan water district.

[131]**Middletown.** County rate includes $.92 conservancy flood rate. Estimated ratio of assessed value to true value represents percentage of last reappraisal, although it is believed that at present it is less than 50 per cent. See footnote p.

[132]**Marion.** City rate includes $.04 township rate. See footnote p.

[133]**Newport.** Estimated ratio not stated for county; same ratio used as for city.

[134]**Everett.** Tax rates are for 1947. City rate includes $3 for port and $1.50 for public utility district. See footnote v.

[135]**West Haven.** Rate shown is for one of three districts. Rates for the other two are $25.25 and $26.25 per $1,000.

GENERAL NOTES

[a]**Alabama.** The legal basis of assessment is 60 per cent of true value. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state tax only.

[b]**Arkansas.** *Homestead Exemption:* The first $2,000 of assessed value of homesteads exempt from state tax only.

[c]**Florida.** *Homestead Exemption:* The first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligation incurred prior to the passage of the amendment.

[d]**Georgia.** Intangibles are assessed at 100 per cent of true value and taxed at from $.10 to $3 per $1,000 by state only. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state, county and school district rates except for debt service on debt incurred previous to act.

[e]**Indiana.** County tax rate includes township rate. Library rate included in school rate.

[f]**Iowa.** Legal basis of assessment is 60 per cent of true value. *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first $2,500 of assessed values, which applies to the state and all local units of government.

[g]**Louisiana.** *Homestead Exemption:* Applies to state parish and special district taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is $2,000 allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

[h]**Michigan.** County rates shown were fixed to cover fiscal year starting December 1, 1945. The new rates are not fixed in time for inclusion in this report except in the case of Wayne County.

[j]**Minnesota.** *Property Classification:* There are five classes of property assessed at varying percentages of true value: platted real estate at 40 per cent, except for first $4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33 1/3 per cent, except first $4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent and 33 1/3 per cent. The first $4,000 of true value homesteads is exempt further from state levies except debt service on obligations issued prior to the enactment of the law.

[k]**Mississippi.** *Homestead Exemption:* First $5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts and road districts.

[m]**New Jersey.** State rate now consists of a school tax which is distributed back to the school districts. For comparison with former years, this item is left under state rate, although it might justifiably be added to the school rate.

[n]**New York.** Realty valuations include public utilities. Where state rate is not shown, it is included in county rate. The ratio of true value at which property is assessed in New York cities is the subject of considerable controversy. The ratios shown in the tabulations are those given by local officials and in some cases differ from those given by the State Tax Commission. The reader may choose the ratio he believes most accurate:

	State Tax Commission	Local Officer
Syracuse	96%	100%
Yonkers	95	99
Albany	93	95
Schenectady	88	94
Binghamton	92	100
Mt. Vernon	96	100
New Rochelle	85	100
Elmira	80	85
Poughkeepsie	84	75
White Plains	95	100

[o]**North Carolina.** *Homestead Exemption:* $300 on personal property.

[p]**Ohio.** Realty assessment includes public utility valuation.

[q]**Oklahoma.** *Homestead Exemption:* The first $1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

[r]**Pennsylvania.** Tangible personal property is not subject to city rate except as noted.

[s]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. School rate included in city rate.

[u]**Texas.** First $3,000 of assessed value of homesteads is exempt from state taxes only.

[v]**Washington.** Legal basis of assessment is 50 per cent of true value.

[w]**West Virginia.** *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays ¼ full rate. Class II (property occupied by the owner as a residence) pays ½ full rate. Class IV (all real and personal property not in class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1 per cent of assessed value.

Pennsylvania Likes Managers

Thirty-six boroughs and first-class townships now using system; increase in adoptions predicted for near future.

By H. F. ALDERFER*

DURING the next ten years Pennsylvania municipalities will face their severest test in this century. They will be called upon to render more services; their revenues from real estate will decline; migration outside municipal boundaries will continue; industrial strife will tax their ability to maintain law and order; the need for modern housing, transportation, sewage disposal facilities and other public works will increase. This period will offer the elective governing bodies a great challenge to sterling and constructive public service. It is necessary, therefore, for them to have available modern tools for competent administration. The manager form of government is one of them.

What are the principles involved in the manager form of government: First, it allows the elective commission or council to act primarily as a legislative body translating the will of the people into governmental policy. The members of these governing bodies are at their best as representatives and legislators. They are not, and cannot be expected to be, elected on the basis of administrative ability. To assume that they are administrators is to invite either a breakdown of municipal administration or of the councilmen themselves—and sometimes both.

Second, policy once determined by the elected council is carried into effect by its administrative agent—the manager. He is the head of the staff that renders day-by-day services of government to the people. Instead of having several officials independently responsible for administrative effort, as is the case now in non-manager municipalities, the power to guide and direct it is consolidated and integrated in the office of the manager. He is like a superintendent of an industrial organization carrying out the orders of the governing board.

Third, the manager is hired and fired by the council—is completely responsible to it. He is not elected by the people but appointed by the people's representatives. The employees working under him are responsible solely to him. They may or may not be protected by merit system provisions, as the case may be.

Fourth, the manager is a career administrator, that is, he is making municipal management his life work. It is presumed that he will have had training and experience for his job, and that he will not be subject to

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dismissal because of changes in the politics of the governing body. Many managers have been chosen from outside the municipality on the theory that it is better not to have the inevitable home ties and alignments influence their work.

State Has 36 Managers

These, in short, are the general principles involved in the manager system of government as practiced in the United States. Since 1908, when it was first adopted in Staunton, Virginia, it has been adopted by 715 cities and 9 counties as of November 15, 1946.

At present there are 36 manager municipalities in Pennsylvania with populations ranging from 529 in Osborne to 39,566 in Lower Merion. The total population served by managers is 321,454. About half these municipalities are found in western counties, chiefly Allegheny.

A majority of managers in Pennsylvania are engineers by training. In other words, they are acting as engineers and have taken on additional managerial duties. In the smaller municipalities they continue to be primarily engineers. Managers in some of the larger local units, however, have been promoted from the position of secretary. Some come from business life or from other lines of public service. In such cases engineers are retained along with the manager.

Generally speaking, managers have had a good influence on local government and community life in Pennsylvania. They have given liberally of their time and energy to good causes within their localities and through the state as a whole. They are respected as sound, solid, competent public servants, not given to spectacular actions or talk but to practical and efficient service.

The original borough manager act was drafted by Hon. Nelson McVicar, a member of the House of Representatives of the commonwealth and for many years a federal judge in Pittsburgh. It was passed June 23, 1917 (P. L. 641), and incorporated in the Borough Code (1927, P. L. 519, sections 1140-1142). The first-class township manager act was passed April 21, 1927 (P. L. 337), and modeled after the borough legislation.

Both provisions allow the governing body (council in boroughs and board of commissioners in first-class townships) extensive powers. It may create and abolish the office of manager by ordinance, hire and fire the manager, regulate his powers and duties, fix his compensation and bond. It may delegate any of its non-legislative and non-judicial powers to the manager, as may the burgess with the borough council's consent. Neither the burgess nor any member of a borough council is eligible to hold the office of manager.

The borough law states that the offices of borough manager, street commissioner, secretary, treasurer and chief of police shall not be deemed incompatible, and that any two or more of these offices may be held by one person, except that of the secretary and treasurer. In point of fact, the manager has generally combined several of these offices as well as others, such as the secretary of the board of health and secretary of the zoning commission,

in his person, thereby achieving substantial administrative consolidation within his office. The acts give the governing bodies a great flexibility in making the manager idea adaptable to particular communities and circumstances, and this has helped to make it popular with the elected councilmen and commissioners.

Large Cities Shut Out

The legislature has not yet extended the power to adopt the manager form of government to cities in spite of the constitutional mandate, adopted in 1922, giving such municipalities the "right and power to frame and adopt their own charters and to exercise the powers and authority of local self-government" with electoral approval. Legend has it that two cities of the third class, Altoona and Bethlehem, had brief manager governments about the time of World War I when the commissioners of these cities voluntarily relinquished some of their powers and salaries to a manager of their own choosing.

Civic organizations for many years have attempted to influence the General Assembly to make it possible for the voters of Philadelphia, Pittsburgh and Scranton, as well as third-class cities, to have power to vote upon the manager plan, but thus far have been without success.

As it now stands, the voters in no unit of local government in Pennsylvania are allowed the right to vote on this question. Moreover, manager government for Pennsylvania counties has never been seriously considered. School districts, however, with their elective boards of directors who appoint superintendents and supervising principals, who, in turn, are given general administrative authority to operate the schools of the district, in reality have had the manager plan in operation for many years.

But while manager legislation for Pennsylvania municipalities is limited in its scope, administrative consolidation increases on informal lines. In many municipalities, key officials are rising to almost managerial status without having title. Thus, borough engineers, borough secretaries, first-class township secretaries, clerks to the county commissioners, city clerks, superintendents of utilities are in many places being given increased responsibilities. These are mostly on the routine level, to be sure, but the practice accentuates the need for additional administrative unity. An ever-increasing interest in manager government is being shown, ten Pennsylvania municipalities having added it since 1940. A substantial increase in adoptions can be expected in the postwar years. If the legislature gives the power of adopting manager government to citizens by referendum, still greater numbers of municipalities can be expected to be added to the list.

Editor's Note.—See also *Manager Government in Pennsylvania Municipalities,* reviewed on page 623 this issue.

Britain Broadens Franchise

Property owners no longer have exclusive rights in local elections; suffrage extends to all citizens of voting age.

By NORMAN CHESTER*

THE Representation of the People Act of 1945 introduced several important changes into the English local government franchise. Briefly these were:

1. Extension of the local franchise to cover all those qualified to vote in Parliamentary elections. This was generally called the assimilation of the local government and parliamentary franchises;

2. Reduction in the extent of plural voting by the abolition of the so-called "spouse's" vote; and

3. Certain administrative changes in the method of the compilation of the register of voters.

Section one of the 1945 act provided that the class of persons qualified as local government electors should be extended so as to include any person who was qualified as a parliamentary elector.

Up to this time there had been a fundamental difference between the qualifications for the local government and the parliamentary franchises. In order to qualify for a parliamentary vote a person had to be a resident in the constituency for three months prior to the qualifying date (June 1 in England), whereas for the local government franchise he had to occupy, either as owner or tenant, premises in the area during the same period.[1]

This may appear to be a subtle distinction until one remembers that the basis for paying local taxes in England is occupation of property. Local rates are levied on the rental value of all property in beneficial occupation and, therefore, prior to the 1945 act, the local government elector was broadly similar to the local government ratepayer or taxpayer. I say broadly similar because limited companies and corporate bodies such as universities, even though large ratepayers, were and still are excluded from the franchise.

The local government franchise affirmed, in effect, a revised form of the old principle that there should be no taxation without representation—in this case that there should be no representation without taxation. In the Poor Law Amendment Act of 1834, for example, the basis of the franchise for voting at Boards of Guardians' elections was one vote per £50 of ratable value up to a maximum of six, but as this qualification applied to both ownership and occupation, a person who was both owner and occupier might have as many as twelve votes in respect of the same property. The same principle was embodied in the Pub-

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[1]The act also abolished the qualifying period—see the latter part of this article.

lic Health Act of 1848 and for certain local government elections was not finally abolished until 1894.

On the other hand, to show how two quite different ideas can flourish during the same period, the Municipal Corporations Act of 1835 provided that each municipal elector should have one vote only, no matter how high the value of the property which he owned or occupied. The development of the last century has been a triumph for the second principle, already enshrined, so far as parliamentary elections were concerned, in the Reform Act of 1832, and the gradual departure from relating voting rights to value of property occupied.

Groups Excluded

Prior to the 1945 act the local government electorate was some 25 per cent smaller than the parliamentary electorate. The main classes of people excluded from voting at local elections were: (1) sons and daughters of 21 years and over who were still living at home and whose parent or parents were treated as the occupiers of the house and therefore as the only local government electors in that house; (2) various classes of lodgers and people living in furnished rooms. It was possible for lodgers in unfurnished rooms with a separate rentbook to be placed on the local government electoral register, but by and large the basis of qualification excluded most persons who were not actually householders.

In passing, it is interesting to reflect on the reasons why this change should have come about. There was, of course, the administrative inconvenience of having an electoral register compiled on two different principles, and indeed one of the main arguments used for the assimilation was the obvious convenience of a single register covering both local government and parliamentary elections.

More fundamental, however, was the rather weakened relation between the expenditure of local authorities and the burden on the local ratepayer. The old argument was that people would be much more cautious in voting for increases in municipal expenditure if as a result their local taxes were increased. But over the past 50 years in particular there has been a vast growth in central grants-in-aid of all kinds to the local authorities, so that now in many instances only half (or even less) of any increase in local expenditure falls directly on the local ratepayer. Again, in some quarters it was felt that, as the housing shortage had caused a large number of adult people to live as lodgers, insistence on occupation of separate premises was unfair.

Other important arguments used in favor of the assimilation of the two franchises were: (1) that the direct relation between local expenditure and increases in local rates was rather blurred in the case of the majority of small householders because they did not pay rates direct to the municipal authority, for the amount was added to the weekly rent they paid their landlord and it was he who actually paid the local authority; (2) the insistence on occupation of property excluded a large number of young people whose energy and interest were very much

required if local government was to continue to flourish.

Actually there was little opposition to the change, and the Labor party, possibly because it felt it had most to gain from the change, was particularly strong in its favor.

Even so, such is the strength of ideas that there will continue to linger a hangover from the old system. The act did not provide the same definition for local government and parliamentary franchises, but only extended the local government franchise to cover all those who were qualified as parliamentary voters but not as local government voters. It is still possible, therefore, for a person to get a vote at a local election purely by virtue of being a ratepayer.

For example, in Scotland there are two bodies of ratepayers—payers of owners' rates and payers of occupiers' rates—who both have the local government vote. In so far as anybody in either class is not a resident of the area, and therefore not qualified as a parliamentary voter in that area, he will nevertheless still continue to be entitled to a local government vote. The same point arises in England, but not to the same extent, for most of the people who are ratepayers but not residents will probably already be covered by what is known as the business vote.

One final point—peers are excluded from voting at a parliamentary election, but in the assimilation of the local government and parliamentary franchises it is definitely stated that peers should continue to have the right to vote in local elections.

The second important change involves some understanding of the system of plural voting in English elections. Whilst the broad principle is that one person has only one vote at any election, there were two main exceptions to this rule prior to the 1945 act. First, university graduates had the right to vote in parliamentary elections in certain special university constituencies as well as to vote in the normal constituency on a residence qualification. Second, there was the so-called business vote, which allowed a person to have a vote by virtue of occupation of business premises and, prior to the 1945 act, this right also extended to the person's wife or, where occupation was already in the name of the wife, to her husband.

Plural Voting Challenged

Both forms of plural voting were criticized during the discussions which led up to the 1945 act. The Labor party in particular was critical, partly because it probably felt more keenly about the idea of "one man, one vote" and each man being equal in that respect, but also partly because it felt that both the university and the business vote tended to go to its opponents.

The university vote was less in question because, by and large, the university constituencies had returned a number of distinguished independents to the House of Commons, who had made important contributions to the discussion of national policy and who might not otherwise have stood for election or have been elected. Among such people are Sir John Anderson, Sir John Boyd Orr, Sir Arthur Salter

and the late Miss Eleanor Rathbone. The business vote, on the other hand, was not felt to have even this virtue and, particularly so far as local elections were concerned, was felt by the Labor party to weaken the chances of that party getting control of local councils.

The 1945 act, however, was being discussed at the time of a coalition government in which the Conservative party had a majority, and therefore a compromise was reached as to the changes to be made here. It was agreed that the right of the occupier of business premises to have a vote in respect of those premises at both local and parliamentary elections should be retained, but that the right should not be extended to the spouse of the occupier. The effect of this openly avowed compromise was to reduce the number of persons qualified for the business vote from 350,000 to about 200,000. A large part of the 200,000 is concentrated in the city of London and the central areas of such large towns as Manchester and Liverpool. The number may be contrasted with the over twenty million people who vote by virtue of the residential qualification.

In passing, it is interesting to note that the growth of limited liability companies—which are not eligible for voting even at local elections though they may in some cases be very large ratepayers—had probably gone a long way to undermine the merits of a business vote. Usually the business vote consists of the small shopkeeper who does not live on his shop premises or the professional man with one or two rooms in an office block. Seldom are they the large ratepayers.

Food Cards Identify Voters

The third important change may be temporary, for it depends largely upon whether the system of national registration is continued. At the moment every citizen, of whatever age, must have a national registration identity card. This card is the basis of the food rationing scheme (one has to produce one's identity card in order to obtain a new ration book) and the national registration officer in each area is also the officer responsible for the administration of the food rationing scheme in that area. This combination of individual identity cards and local registration for food rationing means that in each area information is continuously available as to the names and addresses of all persons living in that area and registered there for the purpose of food rationing. Any changes of address must be reported and the identity card altered accordingly.

Before the war the electoral register was compiled from forms filled in by each householder, normally in the presence of a door-to-door canvasser employed for that purpose by the local authority concerned.[2] The register was compiled during the summer, immediately after June 1, which is the end of the three months qualifying period. This register came into force for all elections after October 15, and remained in force until the new register came

[2]The local authority in each area is responsible for preparing the electoral register and gets a special grant from the treasury for this purpose.

into operation on the succeeding October 15. Thus any parliamentary or local government election fought towards the end of the life of the register was based on information as to residential qualification which might be a year or even more out of date.

The electoral register is now compiled from information based on the local lists of holders of national registration identity cards in each area. As a result no qualifying period of residence is now required: the list of people otherwise eligible, i.e., adult non-aliens, whose address on their national registration or identity cards on June 30 is in the particular electoral area, becomes the next electoral register.

There was a good deal of discussion about introducing continuous registration, so that any election, whether a general one or merely a by-election, would be fought on an up-to-date register. It was decided in the end, however, that whilst the national registration card information should be used there should still be a fixed register. This will continue to come into force on October 15 of each year.

There is, however, in the Elections and Jurors Act, 1945, an important new provision to mitigate the effect of elections being fought on an out-of-date register. The system of postal voting for parliamentary elections has been extended to the civilian voter, whereas previously it was largely confined to the voter in the armed forces. In each parliamentary constituency a register of absent voters has to be compiled and the following classes of persons are entitled to have their names on it:

1. Persons who have ceased to reside in the constituency but whose names are still on the electoral register of that constituency because they had been residing there at June 30;

2. Persons who satisfy the electoral registration officer that though normally resident in that constituency they will be away from it and unable to vote without making a journey by sea or air;

3. Persons who are incapacitated physically either by blindness or otherwise.

The postal vote applies only in respect of the parliamentary election and should reduce the percentage of non-voting. The local nature of the municipal elections is still preserved.

News in Review

Sixteen More Cities Adopt Manager Plan

79 Adoptions in 1946 Shatter Previous Record

AT THE November 5 elections twelve cities voted to adopt the manager plan; in October two cities adopted the plan. Two Canadian communities taking action earlier, one in 1944 and the other this year, have been added to the list. These additions bring the number of municipalities reported thus far for 1946 to 79, a new record.[1] Four cities, where existing manager charters were under attack, have voted to retain council-manager government.

Madison, Wisconsin, capital city of that state, adopted the council-manager plan by a vote of 14,937 to 11,429. The contest there was as to the advantages of the plan in affording a better administrative setup rather than bad government by present officials. The manager plan was supported by various civic groups, with the League of Women Voters particularly active.

In **Ypsilanti, Michigan,** a manager charter was adopted by a majority of approximately 700. The Junior Chamber of Commerce had taken a leading part in campaigning for it.

In Kansas the council-manager plan won in **Emporia** and in **Hutchinson** by substantial majorities. It lost in **Ottawa** and **Coffeyville.**

The city of **Grand Forks, North Dakota,** voted to adopt the manager form of government at the November 5 election.

Santa Monica, California, adopted the manager plan by a margin of approximately two to one. In **Santa Ana,** however, the plan was defeated.

In Oregon three cities—**Pendleton, Roseburg** and **Springfield**—voted in favor of the manager plan; a similar proposal lost in **Oswego,** and a makeshift manager scheme was rejected in **Klamath Falls.** In Pendleton and Springfield the plan had previously been turned down in recent months.

Osborn, Ohio, approved a manager charter by a 60 per cent majority.

Two additional cities adopting the council-manager plan at the recent election are **Waxahachie, Texas,** and **Nicholasville, Kentucky.**

Wayzata, Minnesota, adopted the manager plan on October 8 by a vote of 97 in favor and 11 against.

Fox Point, Wisconsin, has a city manager by ordinance, passed on October 8.

St. Jerome, Quebec, has been added to the official council-manager list of the International City Managers' Association. It adopted the manager plan, under Quebec laws, in 1944. A manager has just been appointed.

Chicoutimi, Quebec, has adopted the council-manager plan this year.

In **Toledo** another attack on the manager-P.R. charter failed in the defeat of the Guitteau plan for mayor and council of 21 ward aldermen. The vote was 48,691 to 40,989.

Paducah, Kentucky, also resisted an attack on the manager plan and voted to retain it, 3,160 to 1,962.

By a vote of 2,876 to 972 at a special election the citizens of **Moberly, Missouri,** retained the manager plan; the vote is reported to be the largest ever cast at a special election in that city on a single question. When the plan

[1]This figure represents all adoptions reported in the REVIEW during 1946. Some may not yet have been added to the "recognized" manager list.

was adopted in 1944 at a special election the vote was 1,478 to 1,056.

Marshall, Texas, retained the manager plan by a vote of 907 to 497 on September 30. It has had the plan since 1927.

Council-manager government for **Chattanooga, Tennessee,** failed of adoption on November 5 by the narrow margin of 612 votes. According to the *Chattanooga News Free Press,* the campaign for the new charter was waged by the Good Government League, the GI-Citizens Nonpartisan League, the Junior Chamber of Commerce and the League of Women Voters, as well as by hundreds of volunteer workers.

Aligned against these groups was the full force of the city-county political machine, aided by certain labor leaders. The Chattanooga Central Labor Union adopted a resolution opposing the manager form of government, but members of its affiliated unions were free to vote as they think best. Other labor men, however, including Jack Henderson, president of the CLU, supported the manager charter.

Dalhart, Texas, rejected the manager plan on October 22 by a vote of 198 to 153.

A vote on a manager charter for **Crookston, Minnesota,** has been postponed to 1947 because of delay in completing the charter draft.

Owosso, Michigan, will vote on the council-manager plan at the spring election in 1947.

Petitions calling for an election on the question of adoption of the council-manager plan have been circulated in **Danville, Virginia.**

A majority of the newly elected members of the borough council of **Fairlawn, New Jersey,** advocate the manager plan.

The Missouri Public Expenditure Survey reports continued widespread activity in favor of the council-manager plan in that state. In **Boonville** a committee appointed by the mayor is studying the manager plan. In **Cape Girardeau, Chillicothe** and **Macon** the Rotary Clubs have discussed the plan and have brought in speakers to explain its advantages, with considerable publicity. In **Jefferson City** the *Post-Tribune* is advocating the plan and the Junior Chamber of Commerce has brought in speakers. In **Columbia** a Citizen Council committee is studying the plan, which is strongly backed by a member of the city council. In **Poplar Bluff** the Chamber of Commerce committee has recommended manager government and it has also been approved by the entire chamber whose president has now appointed a committee from various civic, fraternal and religious groups to promote the plan and circulate petitions. In **Slater** a group of citizens has recently formed a Taxpayers League to promote manager government and circulate petitions. In **St. Charles** a citizens' committee is studying the plan. In **University City** a vote on the new charter, incorporating the manager plan, is expected in February or March 1947. In **Warrensburg** Mayor Hueftle has appointed a council committee to study it. In **West Plains** a committee of the planning board is doing the same. Newspapers in **Carrollton, Carthage, Hannibal, Mexico, St. Joseph** and **Washington** definitely favor the plan and it is also receiving publicity in **Louisiana, Springfield** and **Trenton.**

In **San Antonio, Texas,** the recently organized Citizens Council has been conducting a postcard poll on the question of adoption of council-manager government with favorable results.

The Board of Commissioners of **Phenix City, Georgia,** adopted in October a resolution proposing the reorganization of the city government on the commission-manager plan and petition-

ing the city's representatives in the two houses of the state legislature to introduce the necessary legislation, to be prepared by the city attorney.

The mayor and commissioners of **Whiteville, North Carolina,** adopted a unanimous resolution on October 31 favoring the council-manager plan, and urged citizens to petition the Columbus County Board of Elections for a special election on the question.

In **Woodland, California,** the advantages of the manager plan were explained at a joint meeting of the Lions and Rotary Clubs by Professor Samuel C. May of the University of California at Berkeley. An unofficial poll of the meeting disclosed a majority as in favor of a manager. Other civic groups planned to hold meetings for discussion of the plan.

In **Hastings, Minnesota,** the city charter commission has been revived and is assembling material for study.

Mayor Sam S. Caldwell of **Shreveport, Louisiana,** at the close of twelve years in office, recommends the manager plan as the best form of municipal administration. He states that a change in the form of government in that city, which now has the commission plan, is "absolutely necessary for the best interests of Shreveport."

Mayor Oscar F. Holcombe of **Houston, Texas,** in campaigning for re-election, claimed to desire improvement of the manager plan, now in effect in Houston. However, the changes proposed by him would make the manager merely an assistant to the mayor, the latter to have full executive and administrative authority.

Other communities where interest in the manager plan is being manifested include **Fitzwilliam, New Hampshire; Duluth, Minnesota; Moline, Illinois; Blackwell** and **Konawa, Oklahoma; Plainview, Texas; Laramie, Wyoming; Yakima, Washington,** and **Timmins, Ontario, Canada.**

Baltimore and Richmond Vote for New Charters

The citizens of Baltimore, Maryland, voted nearly three to one on November 5 for a new charter of the strong mayor type which reduces the number of independent boards or commissions. It replaces a charter dating from 1898.

Drafting of a new charter for Richmond, Virginia, was authorized by a vote of some 16,000 to 4,000. The present bicameral city council is expected to be superseded by a single chamber; the manager plan may also be a result of the charter revision.

Washington, D. C., Citizens Want Vote and Home Rule

In an unofficial election on November 5 the residents of Washington, D. C., expressed themselves 139,272 to 26,687, in favor of the right to vote for president, vice-president and congressman. A constitutional amendment would be required to make this effective.

By a somewhat smaller majority the right to elect local government officials was favored, 116,559 to 49,669.

Five Jersey Municipalities Approve Merit System

At the November 5 elections in New Jersey the cities of Hackensack and Hoboken, the borough of Vineland and the townships of Mount Holly and Riverside adopted the provisions of the state civil service act. They were rejected in the town of Montclair and in Hunterdon County. The Hoboken result in particular was a notable victory over the local political machine. In Montclair there was apparently general satisfaction with the present municipal personnel situation and fear that preferential provisions in the state law might bring about a decrease in competency.

Voters Aid Veterans, Veto Closed Shop

Referendum elections on November 5 approved eight of nine proposals for the benefit of veterans of World War II, four restrictive measures as to labor unions, and various bond issues, etc.

Alabama adopted a constitutional amendment requiring would-be voters to be able to "read and explain" any section of the United States constitution to the satisfaction of county registrars. It was admittedly designed to block mass registration of Negro voters. The vote was fairly close, approximately eight to seven.

California approved a bond issue of $100,000,000 to help veterans buy homes and farms, but rejected a constitutional amendment authorizing the state to make loans for aiding veterans to go into business.

Illinois approved a $385,000,000 bond issue for veterans' bonuses of $10 a month for domestic service and $15 a month for foreign service.

Illinois also failed again to pass the so-called "gateway amendment" to liberalize the process of amending the state constitution.

Louisiana adopted an amendment to increase the homestead exemption of veterans from $2,000 to $5,000 for the period 1947-52.

Michigan approved an amendment authorizing bonuses up to a maximum of $500, involving an outlay of about $270,000,000.

New Jersey authorized a $35,000,000 bond issue for a veterans' emergency housing program.

New York voted for a proposition increasing from $6,250,000 to $9,000,000 the annual subsidy by the state for low-cost housing.

Rhode Island approved $200 bonuses for soldiers, sailors, marines and merchant marine sailors.

Texas voted for an amendment to create a veterans' land fund for the purchase of land for veterans to be financed by a $25,000,000 bond issue. A state board is provided to purchase land from private owners as well as state and federal agencies for resale to veterans on a long-term loan basis.

Three states—Arizona, Nebraska and South Dakota—adopted constitutional amendments prohibiting denial of the right to work because of membership or non-membership in a union; thus the closed union shop is banned in those states. Massachusetts voters required unions to file financial reports and California defeated establishment of a "fair employment practices" commission.

Tennessee Constitution Revision Commission Reports

After more than a year of study and discussion the Tennessee Constitution Revision Commission has rendered its report to Governor McCord, proposing a limited constitutional convention and a number of specific constitutional changes. The commission was appointed by authority of a resolution adopted by the 1945 legislature.[1] It is headed by William L. Frierson of Chattanooga, former solicitor-general of the United States.

The recommendations include:

1. Liberalization of the method of amendment by making a majority of persons voting on amendments sufficient for adoption.

2. Permitting the legislature to classify property for taxation.

3. Requiring apportionment for the legislature to be on a population basis instead of basis of "qualified voters."

4. Making a majority of both houses of the legislature a quorum instead of two-thirds.

5. Increasing the per diem compensation of legislators from four to ten dollars.

[1]See the REVIEW, November 1945, page 503.

6. Increasing the governor's term from two to four years, with a limit of two instead of three successive terms.

7. Permitting the governor to veto items in appropriation and revenue measures and to sign bills for five days after final adjournment of the legislature.

8. Removing the constitutional requirement of a poll tax.

9. Home rule for counties and municipalities and permission to consolidate city and county governmental and corporate functions.

Attorney-General Roy H. Beeler doubts the legality of a limited constitutional convention, but the commission believes that the legislature can propose one and that the people can authorize it but would not be likely to approve a general revision.

Doubt as to recommendations 2, 3, 7, 8 and 9 was expressed by District Attorney General William Gerber of Memphis, commission member and close associate of Edward H. Crump, head of the powerful Shelby County Democratic organization.

Georgia Unit System Gains Court Victory

By vote of six to three the United States Supreme Court on October 28 dismissed two protests against the county unit rule for primary elections in Georgia. Under this system,[1] whereby populous counties are grossly underrepresented, Eugene Talmadge in this year's primary won the nomination for governor by a majority of county unit votes although his popular vote was exceeded by that of James V. Carmichael. A three-judge federal court had upheld the unit plan as not violating rights of voters, and a majority of the high court declined a review, without opinion, against the protests of Justices Black, Murphy and Rutledge.

On the same day the court refused a rehearing in the Illinois case decided by a four-to-three vote on June 10 against the efforts to compel a long overdue congressional reapportionment in that state.[2]

Intercoastal Fisheries Committee Organized

Representatives of fourteen states of the Atlantic, Gulf and Pacific coasts have established an Intercoastal Conference Committee of nine persons to collaborate in regard to the conservation, development and wise utilization of coastal fisheries, as a result of a meeting in Washington last May. According to Wayne D. Heydecker, secretary-treasurer of the Atlantic States Marine Fisheries Commission, writing in *State Government* for October, this was the first time in the nation's history that representatives of state governments from the three coasts have met to consider interstate and even international fisheries problems and to formulate a state position as to federal policy on international matters affecting the functions and attitudes of the states.

The conference was called because of the increasing tendency toward international treaties to protect fisheries, and the recently re-asserted jurisdiction of the United States over coastal fisheries beyond the three-mile limit.

Resolutions adopted, besides setting up the continuing committee, pending creation of interstate agencies for the Pacific and Gulf coasts, called for consultation with the states in the formulation of international fisheries treaties, and the assumption by the states of jurisdiction, in collaboration with one another, over coastal fisheries beyond territorial waters.

(Continued on Page 622)

[1] See the REVIEW, September 1946, page 415.

[2] See the REVIEW, July 1946, page 359.

Researcher's Digest . . . . . *Edited by John E. Bebout*

Costs and Taxes Going Up

Bureaus Concerned About Taxpayers and Services

"NEW taxes seem inevitable," says Rudolph Lee, manager of the **Minneapolis Research Bureau** in *Minneapolis Civic Activities* for October 11. "As a matter of fact," continues Mr. Lee, "every city in the country is facing this same problem." Mr. Lee concludes that "even after all possible economies have been made the increased services and activities that come naturally to a growing city cannot be met much longer with present revenues."

"Has St. Louis Solved Its Financial Problem?" asks the **St. Louis Governmental Research Institute,** Charlton F. Chute, director, in *Dollars and Sense in Government.* The answer given is "despite the adoption by St. Louis of an income or earnings tax, the city faces the prospect of a deficit of about $1,408,000 in the municipal revenue fund at the end of the current fiscal year on April 7, 1947. Invalidation of the tax by the courts would increase the prospective deficit to about $3,075,000." The Governmental Research Institute concludes that municipal budgets for the current and future years can be balanced only by reducing expenditures or by imposing higher tax rates or resorting to further new sources of revenue. Much of the factual data back of these conclusions is contained in the institute's September 19 bulletin, *Mind Your Business,* which analyzes the increasing cost of government in St. Louis.

Salary increases and capital improvements are responsible mainly for the 72-cent increase in the 1946-1947 tax rate in San Francisco, according to the **San Francisco Bureau of Governmental Research,** Alfred F. Smith, director. But the increase would have been even higher had it not been for a surplus in the general fund inherited from war years, the bureau points out.

It Is Your Business, of the **Indianapolis Chamber of Commerce Bureau of Governmental Research,** Carl R. Dortch, director, anticipates "an all-time record high of property taxes next year," despite reductions in proposed local and county budgets after hearings and action by the adjustment board. The bureau asks, "What is the answer?" and refers back to earlier bulletins recommending reforms in assessment, personnel, governmental organization, etc.

The **Des Moines Bureau of Municipal Research,** Glenn N. Hoffman, secretary, in *Subscribers Bulletin* for September 3, lists proposed increases in 1946 tax levies but notes that, as a result of action by the bureau and the **Des Moines Taxpayers' Association,** they were lower than originally planned. The *Bulletin* for November 7 lists six suggestions for property tax relief made to the State Tax Study Committee. These include making additional non-property tax revenues available to cities and towns.

The **Citizens' Governmental Research Bureau of Milwaukee,** Norman Gill, director, considers financing the increased cost of operating and rehabilitating public services in the Milwaukee metropolitan area in recent bulletins. The bureau points out that "efficiency can help off-set expanding costs" and urges elimination of unnecessary expenditures and postponement of serv-

ice expansion which can wait. Special attention is given to payroll costs and to the method of administering the cost of living adjustment plan.

The bulletin of the **Rochester Bureau of Municipal Research**, W. Earl Weller, director, continued its defense of a pay-as-you-go plan for public improvements which, if continued with no more borrowing, would make Rochester debt free by 1962. In any event the bureau holds that further borrowing should be approved only by the electorate at a general election.

The **Providence Governmental Research Bureau,** Robert E. Pickup, executive director, in its July-August bulletin devoted to the 1946-1947 budget, concludes that "the existing revenue structure of the city must be substantially implemented" if needed improvements are to be financed during the next ten years and the "present heavy debt load is to be lightened in any appreciable degree." The report points out that "the proposed 1947 budget is balanced only through the refunding of current obligations and the use of more than $600,000 in nonrecurrent income."

The same bulletin, commenting on a proposal that parking meter income be ear-marked for traffic regulation and financing off-street parking facilities, declares that experience favors turning all income into the general fund as the best way of meeting "changing needs of modern government."

In its October bulletin, the Providence bureau explained the purposes of eight bond issues, totaling $12,500,000, submitted to the voters on November 5. The bureau pointed out that if the issues are approved, careful timing of projects would avoid pushing debt service above the current level within the next four years but that some refunding would probably be required after 1950 to avoid increased annual debt service.

Substantial impending increases in Los Angeles tax bills are due partly to an average increase in the cost of protection three times that of population growth in the last ten years, according to the **Los Angeles Bureau of Governmental Research** edition of *Tax Talk* for October 5, James O. Stevenson, editor.

Police Salaries Compared

A comparative analysis of police salaries in 52 selected Pennsylvania municipalities ranging from 9,000 to 40,000 population is reported in the November 1946 supplement to the *Borough Bulletin,* **Pennsylvania Government Administration Service,** Philadelphia. "Forty of the 52 municipalities reported an increase in police salaries in 1946 ranging from 5 per cent to 20 per cent." The study found definite variations in the salary patterns as between the larger and the smaller municipalities and also between those located in and those outside a metropolitan area.

The **Lackawanna Tax Research Bureau,** in *Comments,* compares tax rates and government costs in Lackawanna with those in Buffalo and notes "the fantastically amazing rise in expenditures of some of the Lackawanna city departments." The Tax Research Bureau obviously thinks that the trend of local finance is not good for the city's competitive position.

In the meantime, the **Buffalo Municipal Research Bureau,** Sidney Detmers, managing director, presents facts and figures concerning increases in Buffalo city costs in its weekly *Just A Moment* for October 3 and 17. The bureau "believes that a firm stand against an over-all increase in city costs at this time is warranted." *Just A Moment* for September 12 reviews the Erie County bonded debt and lists Erie County tax rates.

Harley L. Lutz, professor of public finance at Princeton University, in

the October issue of *Tax Review,* **Tax Foundation,** follows his September discussion of a cash basis for the federal government with an analysis of two devices for limiting or circumventing an apparent cash basis and suggests criteria for judging the appropriateness of borrowing versus current financing at different levels of government.

A study of the financial operations of New Castle County, Delaware, prepared by the **Tax Research Bureau, Chamber of Commerce of Delaware,** John W. Nowland, director, presents in highly condensed tabulated form the essential facts about New Castle County revenues, debt and expenditures since 1933.

The **Detroit Bureau of Governmental Research,** Loren B. Miller, director, in *Bureau Notes,* questions the policy of issuing fourteen-year serial bonds to buy Detroit street railway buses which would be used up before the bonds are all retired.

The *Taxpayers' Fifteenth Annual Financial Report on The Government of the State of Tennessee,* June 30, 1946, 20 pages, published by the **Tennessee Taxpayers' Association, Inc.,** William Pouder, executive secretary, includes a balance sheet, budget statement, and summaries of receipts, disbursements, bonded indebtedness and unemployment compensation reserve fund figures. The report urges that the $14,000,000 surplus accumulated in recent years "be held intact and used only to supplement sharply reduced revenue collections when the lean years come."

Two September numbers of *Your Tax Dollar,* issued by the **Baltimore Commission on Governmental Efficiency and Economy, Inc.,** D. Benton Biser, director, deal with city budget considerations. Part 1, *Budget Making and the Citizen's Role,* cites a $10,700,000 increase in budget appropriations between 1940 and 1946, an accumulated "backlog of essential maintenance and repair work" and the necessity for extending city services in outlying sections as indicating the need for "a new approach to budget making," if solvency and essential services are to be maintained. "Such new approach calls for active citizen participation to develop broad policies for the guidance of city budget makers." The commission believes the citizen can be of most help in determining what functions should be included in the budget and to what extent each should participate in the total funds which the taxpayers are willing to provide. The commission also suggests that with the easing of the man power situation the time has come to tighten up personnel administration. Part 2 details the statistical background for these suggestions. It notes that one effect of state and federal aid has been expansion of services that have become heavy burdens on local government when the aid was later reduced or withdrawn.

Governmental Researchers Have Regional Meeting

About 30 members of the **Governmental Research Association** from New York, New Jersey, Pennsylvania, Delaware and Maryland met at the **Institute of Public Administration** in New York City on Saturday, November 16, for a one-day conference. The morning session was devoted to an informal discussion of "Federal-state-local Governmental Relationships," led by Luther Gulick, director of the Institute of Public Administration. The afternoon session was given over to a discussion of "Citizens' Governmental Research in Transition," led by Dr. John F. Sly, director of the **Princeton Government Surveys.** The group met at the suggestion of Henry Connor, director of the **Newark Governmental Research Bureau,** who had in mind the possibility of a regular meeting of governmental researchers in the Middle

Atlantic area similar to the New England Round Table which meets under the auspices of the New England Council. At the close of the afternoon session it was agreed by common consent that future meetings should be held, perhaps three or four a year, and a committee, consisting of Robert Matteson, director of training at the Institute of Public Administration, chairman; Henry Connor; and G. Gordon Tegnell, secretary of the Governmental Research Association, was appointed to arrange and call the next meeting.

Election Day Issues and Practices

Numerous autumn publications were motivated by the imminence of election day. Reports on approaching referenda were noted last month. Other such reports include a twenty-page report on 1946 constitutional amendments by the **New Orleans Bureau of Governmental Research,** Lennox L. Moak, executive director. The effect of each is analyzed and the bureau's position on each of 31 amendments voted on at the November election is explained. The bureau was in favor of eight of the amendments, opposed eighteen of them, and took no position on five.

An October 31 bulletin of the **San Francisco Bureau of Governmental Research** reported the positions of the mayor and twelve business and civic groups on fifteen proposed charter amendments and three other propositions. An October 29 bulletin by the same bureau had estimated the yearly increase in city expenses to be anticipated from nine of these propositions to be about seven and a half million dollars.

The **Detroit Bureau of Governmental Research,** Loren B. Miller, director, in *Bureau Notes* 514 and 515 analyzed four proposals to be voted on November 5: a constitutional amendment to remove restrictions on state expenditures for airport, harbor and waterway development; two propositions authorizing bonds and tax levies for improvements at the Wayne County airport; and a proposal that the state issue up to $270,000,000 worth of bonds to finance a veterans' bonus. The bureau raised a number of questions concerning the effect of a state bonus and pointed out that the question submitted to the voters provided for no means of paying the bonds.

On September 28 *Bureau Notes* protested against a Detroit city appropriation of $17,000 to "educate the citizens" on the sales tax amendment on the ground that it was "morally indefensible" thus to use citizens' money to "influence the citizens' thinking."

In Notes 512 and 513 the bureau explains its opposition to the sales tax amendment which was later (November 5) approved by the voters. On the other hand the **Genessee County Taxpayers' Association,** G. Keyes Page, executive secretary, in a 23-page report issued September 26, supported the amendment on the basis of an analysis of the arguments pro and con and an examination of its effect on fourteen cities and their surrounding counties. The same organization, in a 29-page report dated August 15, analyzed the "net contribution to state revenue" by these same units as well as the adjusted state aid they receive.

In a series of reports on issues presented to Baltimore voters the **Commission on Governmental Efficiency and Economy** indicated reasons for its support of four constitutional amendments, one charter amendment (complete new city charter) and four loan proposals aggregating $20,000,000; its opposition to $1,500,000 harbor improvement loan and a charter amendment for mandatory pay increases for fire department employees; and its failure to take a position on a charter

amendment concerning daylight saving time.

Reasons for caution in authorizing a $20,000,000 debt to finance a veterans' bonus voted on at the November election were given in the October 30 issue of *Your Government Affairs,* published by the **Rhode Island Public Expenditure Council,** Robert M. Goodrich, executive director. The report pointed out that $20,000,000 would double the net debt of the state and expressed doubt that this would leave "sufficient resources for such a capital program as it may be advantageous to undertake."

A number of recent issues of *Just A Moment* by the **Buffalo Municipal Research Bureau** dealt with election problems. The September 19 number pointed out that in the August 20 primaries only one out of four registered Republicans and one out of every five Democrats voted, that in 26 of the 36 nominations there were no contests, and that organization candidates were nominated in each case. The following question is asked: "In the interests of good democratic government would it not be better for each party organization to put the stamp of approval on three or four outstanding party members for each particular office, and then let the rank and file of the party members decide which should receive organization endorsement?" The October 10 number compares registration and voting at general, state and local elections since 1936, showing an average registration of 72.6 per cent of potential voters in presidential years, 56.3 per cent in state elections, and 54.7 per cent in local elections. The October 24 and 31 numbers report briefly on legal election machinery and procedures.

The **Bureau of Government Research, University of Kansas,** Ethan P. Allen, director, undertook to help the voters by devoting its October 28 bulletin, *Your Government,* to a report on voting qualifications and procedures by Rhoten A. Smith, research assistant. The second of the bureau's newly inaugurated Citizens' Pamphlet Series was a reprint of the 1946 platforms of the Republican, Democratic, Prohibition and Socialist parties in Kansas.

More Reports from Legislative Councils

Alabama State Purchasing is the title of a report by the **Alabama Legislative Reference Service,** approved September 19 by the State Legislative Council. The report concludes that a million dollars a year may be saved if certain changes are made to correct present "hand to mouth" purchasing procedures and to stop dissipating the total purchasing power of the state through independent uncoordinated procurement by institutions and counties. Among the specific recommendations are establishment of a state warehouse system, more extensive use of purchasing contracts, further standardization of commodities, and compulsory purchasing for institutions and counties by the State Division of Purchases and Stores. At the present time counties generally have failed to take advantage of the services of the division available to them on request.

The **Kansas Legislative Council** in a *Progress Report* by Dr. Frederic H. Guild, director of research, reprinted in *Kansas Government Journal* for October, outlines the status of the work of the council. Thirty-three proposals have been submitted to the council for consideration before the next session of the legislature. At the September meeting three bills were approved for submission and five approved for drafting. Five proposals were dropped and two will be submitted as recommendations without bills, leaving twenty for action at the final council meeting in November

prior to the deadline of 30 days before the opening of the legislative session.

Nebraska Reports

Three more reports prepared by subcommittees and approved by the **Nebraska Legislative Council,** Roger V. Shumate, director, are at hand:

Report on *District Courts,* 25 pages, analyzes the work load of the districts statistically and gives a summary report on the testimony of more than 60 members of the bench and bar. It concludes with a statement of five principles looking to efficiency, convenience and uniformity in the administration of justice, followed by specific recommendations.

Taxation and Regulation of Insurance Companies, 23 pages, was designed in part to indicate "what steps the state can or should take in the regulation of interstate insurance business to prevent such business from falling primarily under the regulatory authority of the federal government on and after January 1, 1948," when under the McCarran act the federal anti-trust laws "shall be applicable to the business of insurance to the extent that such business is not regulated by state laws." The report recommends that the State Department of Insurance be given powers over the insurance business similar to those enjoyed by the Federal Trade Commission within its own field; that provision be made for the establishment of a rating bureau, preferably a privately operated one licensed and regulated by the state; and that the Nebraska Fair Trade Practices Acts be amended to include all phases of appropriate federal laws. In answer to questions concerning existing laws for the taxation of the insurance business the report recommends no change in the present tax of 2 per cent of premiums of foreign companies and of four mills on premiums of domestic companies, but suggests the possibility of minor adjustments in insurance taxation.

Municipal Budget Law, 25 pages, reviews the comprehensive 1943 municipal budget act, the objections which led to its repeal in 1945, and the provisions of the present municipal budget laws. The report found that present budgetary practices are "often wholly inadequate for the purpose of revealing to the citizens the general financial operations of their respective municipalities." Recommendations include a new budget law, a uniform fiscal year, a uniform system of accounts, prescribed budget forms (showing of past receipts and expenditures not to be required), inclusion in each budget of all funds administered by the municipality and an itemized statement of all bond transactions, opportunity for public budget hearings and recommendations for filing of budgets with the auditor of public accounts within 30 days of adoption, and enforcement by invalidation of expenditures which do not comply with law.

The following reports by the **Research Department of the Illinois Legislative Council,** J. F. Isakoff, director, amount to brief comparative textbooks on the subjects indicated by their respective titles:

State Personnel Administration in Illinois, 59 pages, largely prepared by Orville Alexander on leave from Southern Illinois Normal University, assisted by members and staff of the Illinois Civil Service Commission and Dr. Orme W. Phelps, School of Business of the University of Chicago; *Veterans Rehabilitation Legislation,* 37 pages; and *Investments by Insurance Companies in Housing Projects,* sixteen pages.

Each report deals factually with the Illinois situation in the light of history, current thinking and practice in other jurisdictions. All three of the reports should be helpful to persons interested in these problems in any state.

Citizen Action . . . . . *Edited by Elsie S. Parker*

Augusta Voters End Cracker Dictatorship

Good Government Group Elects Its Entire Ticket

FOLLOWING up its resounding victory in the spring when, for the first time in a decade, independent candidates in Augusta and Richmond County, Georgia, were elected to the legislature and the county commission, the **Augusta Independent League for Good Government** saw its entire councilmanic slate win the city primary[1] of October 30, thus breaking the grip of the Cracker party in both city and county politics. Together, the independent legislative delegation, the three county commissioners-elect, and the newly nominated councilmen have complete control of city and county affairs. It is predicted that a proposed new city charter, providing the council-manager plan, and other reforms will be initiated without opposition.

Writing on the victory, Millwee Owens, editor of *The Augusta Herald*, commented: "The mills of political justice grind slowly in Augusta public affairs, for it required some twenty or more years of patient plodding and hammering on the part of *The Herald*, Scott Nixon, Berry Fleming, and perhaps a half dozen other valiant souls to convince the Augusta people that the bonds that held them so tightly under a Cracker dictatorship could be broken. The simple fact of the matter, though, is that this is a victory of the people—the plain people. The government has been restored to them. It is theirs in fee simple once more."

"But," says Editor Owens, "let none of the voters lose sight of the fact that with victory comes community responsibility. Those who are soon to take office in the city and county, with the control of these governmental units within their hands, must never forget that they have made definite promises to the people—promises of efficiency, tolerance and kindly consideration. . . . All in all these new independent office-holders have quite a job to perform. The voters will expect much of them."

Thus is one more chapter added to the story of "Colonel Effingham" and his fight for good government in Augusta.[2]

[1] In Georgia nomination in the primary is tantamount to election.

Hartford Women Learn of Yonkers Manager Achievements

The **League of Women Voters of Hartford, Connecticut,** where a proposed city manager charter was voted on December 3, heard Mrs. Edith P. Welty, Yonkers councilwoman, describe the working of that plan in her city. Much has been accomplished, Mrs. Welty commented.

"Our bonded debt has been reduced to almost $21,000,000, with a corresponding reduction in debt service. A $4,500,000 deficit has been entirely cleared. Contracts and price bids are truly competitive and so awarded. Operating costs were reduced by $1,500,000 a year but are now rising, with the higher costs of material and personnel.

"Our budget is honest, our tax rate —founded on actual expenditures—is being reduced each year. . . .

"Since city manager government became effective, each year has been completed with a cash surplus, part of which, through the war years and now

[2] See "Colonel Effingham Whips Augusta Machine," the REVIEW, June 1946, page 310.

in the period of increased living costs, has been and will be devoted to emergency compensation payments to employees, who already have been returned the paycuts suffered for so many years.

"Another notable benefit to employees has been a complete job reclassification with yearly increments, a system never hoped for until brought about by a city manager majority....

"It is noteworthy, too, that certain department heads have declared their immense satisfaction over the fact that they can operate their respective departments for the first time without demands or interference from elected officials."

Taxpayer Groups Watch Public Treasuries

The *1946 Accomplishments* of the **Massachusetts Federation of Taxpayers Associations**, Norman MacDonald, executive director, claims "Savings in Millions" to state taxpayers. "The many social, economic and political problems which confronted the Massachusetts legislature in 1946," says its report, "provided an opportunity to the Massachusetts federation to render exceptional service to those who must pay the bills. . . . The federation succeeded in defeating many bills calling for needless or extravagant expenditures." Then follows a summary of important spending measures on which federation recommendations were accepted by the legislature.

Accomplishments and Recommendations of the **Manchester, New Hampshire, Taxpayers Association** are listed in an eight-page leaflet which makes a plea for consideration of the manager plan and other modern tools of government. Executive secretary of the organization is John J. Gaines.

The Nebraska Taxpayer, published by the **Nebraska Federation of County Taxpayers Leagues**, Frank G. Arnold, president, discusses a proposed state amendment to provide for the raising of "revenue from sources other than a tax on real property, in a sum of not less than $40 per year per pupil attending the common schools of this state." This would amount, says the association, to over eight million dollars and would require new forms of taxation or increases in present forms. The amendment is criticized because the method of raising the necessary money is omitted from the amendment and it is suggested that no legislature meeting every two years can predict economic conditions accurately enough to levy a tax which will produce just $40 per pupil.

Speaker on the first fall broadcast of the **New Jersey Taxpayers Association** was Albert F. Metz, a director of the association and member of its Committee on Education. Mr. Metz reported that the association "has engaged the service of experts to make an intensive study of the State Teachers Pension Fund." The association continues to distribute to New Jersey newspapers, in mat form, its "Know Your Government" articles, as it has been doing for over eight years. It also continues to publish its compilation of *Costs of Government in New Jersey*, with the 1946 edition now available. A Taxpayers Speakers' Bureau has recently been organized to fill the many requests received by the association from civic clubs and other groups throughout the state. Each speaker has been supplied with a kit of material to supply him necessary information. A. R. Everson is executive vice president.

The **Wisconsin Taxpayers Alliance**, Paul N. Reynolds, executive director, surveys school finance in a series of articles appearing in its *Wisconsin Taxpayer*. One table in a recent issue sets forth the average tax rate by counties for rural schools, state graded schools, high schools with elementary

grades, and city systems; it lists also the low and the high rate for districts within the county.

The **Montana Taxpayers' Association,** Fred Bennion, executive secretary, is also interested in school costs. A recent issue of the *Montana Taxpayer* presents charts showing school receipts, per pupil expenditures, school debts, etc., with maps of various counties presenting costs for districts within them.

Rupert F. Asplund, director of the **Taxpayers Association of New Mexico,** discusses the "Future of County Government" in the *New Mexico Tax Bulletin.*

The *Nevada Tax Review,* published by the **Nevada Taxpayers Association,** of which Dryden Kuser is director, charts a "25-Year Increase in State Taxes" on the front cover of a recent issue. Elsewhere it lists "Comparative 1945 and 1946 Assessed Valuations and Tax Rates for State, Counties, Cities, Towns and Special Districts."

Control Your Property Tax is the title of a July report from the **Indiana Taxpayers Association,** Walter T. Horn, executive secretary. The report predicts that Indiana property taxes are going higher but holds the situation is "not hopeless" if organized taxpayers take full advantage of their rights under the famous Indiana laws permitting ten or more taxpayers to secure state review of any local tax budget.

The **Worcester Taxpayers Association,** where John H. Mahoney is director, has issued its 1945-46 report (six pages). "Increasingly city officials welcome and ask for our assistance and advice," comments the report, "although this does not mean that we cannot and do not swing the bat if the occasion seems to make this essential. Modified militancy might perhaps best describe our present attitude as contrasted with the unrestricted militancy which was necessary during the depression as we fought with every power at our command to preserve the solvency of the city and its taxpayers."

The **California Taxpayers' Association** devotes its September issue of *The Tax Digest,* edited by Jessie K. Grant, to "Income and Expenditures of Government in California 1900 to 1945."

Lackadaisical Voters

The Connecticut Voter of the **Connecticut League of Women Voters,** edited by Mrs. Alexander Marcus, cites a recent Gallup poll showing that while 1945-46 elections in France and Italy brought out 80 per cent or more eligible voters, those in Britain 76 per cent, and those in Canada 74 per cent, the 1944 presidential elections in this country brought out only 55 per cent of the voters, the 1942 congressional elections only 33 per cent.

* * *

Civic Groups Cooperate

Eugene Larson, president of the **Minneapolis Council of Civic Clubs,** representing 60 civic and service organizations and about 40,000 members, and Emmett Salisbury, president of the **Minneapolis Civic and Commerce Association,** have announced plans for a closer working relationship between their organizations. The offices of the former have been moved to the Civic and Commerce Association's headquarters and Douglas H. Timmerman, director of its Civic Affairs Department, will serve also as secretary to the Council of Civic Clubs. There will be clearance between the two groups on points of common interest and such measures of cooperation will be developed as may be found desirable from the standpoint of both.

* * *

New Civic Groups

A new **Civic Improvement League** has recently been organized by citizens of **Leadville, Colorado.** . . . The **Glenwood Springs Civic League** of

Colorado was organized on January 23, this year, by a small group of civic leaders who have limited their organization to 25. A broad program of civic betterment has been outlined and plans suggested to translate the program into action.

* * *

Civic Group Almost to 5,000

The **Minneapolis Civic Council,** between January 1 and October 10, added 1300 new members to its rolls, bringing the total to 4,850, reports Paul Loudon, president of the council.

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Newspaper Surveys Voters

The *Richmond Times-Dispatch* has published a series of five articles by Robert Douthat Meade, head of the history department of Randolph-Macon Women's College at Lynchburg, on the political apathy of Virginia voters. Among the cities covered are Lynchburg, Richmond and Norfolk. Mr. Meade concludes his series by setting forth a five-point program which, he believes, may arouse citizens from their lethargy. Most important recommendations are removal of the poll tax as a prerequisite for voting and substitution of a more satisfactory literacy test for prospective voters.

* * *

Chambers Investigate Manager Plan

Chambers of commerce throughout the country are evincing much interest in the council-manager plan of government. The **Richmond, Virginia, chamber** is surveying members to determine whether they prefer it to their present form of government; a pamphlet, *City Government,* outlining briefly the major forms of local government, has been distributed to members. The **Emporia, Kansas, chamber** has published a six-page folder with brief excerpts from a larger report based on a study of the plan by a special committee. The **Chamber of Commerce of Steubenville, Ohio,** is interested in the plan for that city.

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Strictly Personal

At the annual meeting of its Board of Governors, the Chicago City Club elected **Paul G. Annes** as president to succeed William H. Haight. Mr. Annes, a lawyer, has been active in City Club affairs for many years.

The Massachusetts Civic League has elected **Miriam Butler** as its clerk and executive secretary. Miss Butler had previously been the league's assistant secretary. Miss **Katherine V. E. Lyford,** executive secretary for the past sixteen years, has been granted a leave of absence for travel through South America. **Paul T. Rothwell** has been chosen acting president of the league until such time as a successor to **Sydney M. Williams,** who recently resigned, is named.

Wendell A. Falsgraf has been reelected as president of the Cleveland Citizens League.

Henry Rolfes, Jr., former executive secretary of the Citizens' Good Government Association of St. Joseph, Missouri, has accepted a position with the finance department of Eugene, Oregon.

R. A. Neill, formerly secretary of the Montana State Tax Commission, has become secretary of the Montana Taxpayers' Association. In this new capacity he succeeds **Fred Bennion,** who resigned to join the Colorado Public Expenditure Council as its executive director.

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In Memoriam

George M. Link, staff member of the Minneapolis Taxpayers Association, died suddenly of a heart attack while addressing the Minneapolis Board of Estimate and Taxation.

Proportional Representation . . *Edited by George H. Hallett, Jr. and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

Toledo Upholds P. R. Again

Voters Turn Down Mayor and Ward Council Plan

THE present city charter of Toledo, Ohio, providing for a nine-man proportionally representative council and a city manager, was upheld by a vote of 48,691 to 40,989 on November 5 in the fourth referendum challenge since the charter was adopted in 1934. Fifty-four per cent of those voting on the question favored the charter against the proposal to revert to a plan of a 21-member council elected by single-member districts and abandonment of the manager plan for a mayor elected directly at large.

The successful resistance against this latest of the varied and repeated attacks on the charter is of particular interest in view of the failure of those favoring the present charter to organize their campaign until October, and the fact that the proposed change was favored by the influential *Toledo Blade* up to the closing days of the campaign, when it withdrew to a non-committal stand.

These factors, together with others, such as premature discussion of 1950 taxes by the city manager, may have reduced the vote to defend the charter, which was a smaller percentage this year than last.[1]

A principal opponent of the charter has announced his intention to renew the attack.

The comparative closeness of the vote is leading friends of good government in Toledo to consider seriously the question of proper tactics to preserve what Professor O. Garfield Jones, of the University of Toledo, describes as "the best government Toledo ever had."

[1]See "Toledo Votes to Keep P. R.," the REVIEW, December 1945. Figures given for this year's vote are unofficial.

A. R. Hatton— Champion of Reform

In the sudden death on November 12 of Augustus R. Hatton, president of the Proportional Representation League since 1930, American proportionalists lost one of their most effective and beloved leaders and the cause of good government one of its most persuasive champions. Professor Hatton died in Austin, Texas, on the eve of the first postwar meeting of the Proportional Representation League, held as part of the National Municipal League's Conference on Government in Philadelphia.

Among Dr. Hatton's many contributions to the progress of municipal government, most notable was his drafting of the Cleveland city charter of 1921 and his service in securing its adoption, by petition and popular vote, against powerful political opposition. Those of us who worked with him to arouse civic consciousness in that campaign will never forget his unflagging enthusiasm and resourcefulness and refusal to accept defeat. We remember still more vividly his joining the young campaign workers in singing "East Side, West Side" around Murphys' piano shortly before the election and the triumphal midnight procession from headquarters to the square when the last returns were in, with Walter Millard and Doris Darmstadter (now

Reed) in the line and "A. R." lifted to the pedestal of the Tom Johnson statue for an impromptu speech.

Cleveland was by far the largest city to adopt the manager plan and, up to that time, also the largest in this country to adopt P. R. It paved the way for the subsequent adoption of the same combination in Cincinnati, Toledo, Cambridge and other American cities and New York's adoption of P.R.

After Dr. Hatton, then professor of political science at Western Reserve University, had led the successful campaign for the charter's adoption, he became an independent candidate for the city council under it to demonstrate that under P. R. partisan support is not necessary. He was easily elected, with three other prominent independents, and served in the council with distinction for two terms, until he accepted a call to Northwestern University at Evanston. Though always in a minority, he was respected by all the council members and saw many of his ideas enacted by the council majority.

In the summer of 1925 he led a miraculously successful campaign against the united attempt of both major parties to repeal P. R., the only occasion when P. R. was voted on by itself in Cleveland without the manager plan being an issue in the same election.

Though P. R. was later lost in Cleveland with the manager plan in the close depression vote of 1931, it gave Cleveland better councils than it has enjoyed before or since and Cleveland's latest vote on the P. R.-manager combination was an approval of a county charter written on that basis four years later. The author of Cleveland's P. R. charter never regarded it as a failure and continued to use the experience under it with telling effect in his much sought counsel to other cities.

Among the many other charters for which Dr. Hatton was draftsman and adviser was the P. R.-manager charter of Hamilton, Ohio, which has given that formerly boss-ridden city twenty years of superior municipal service without machine control.

While Dr. Hatton was head of the political science department at Northwestern he helped with the persistent efforts to secure the same type of government for Chicago, blocked so far by the refusal of the state legislature to let the question come to a vote. When he retired from Northwestern and moved to his ranch near Austin for a lighter schedule at the University of Texas he retained his standing as one of the most trusted and inspiring leaders in the field of government right up to the time of his death at the age of 73. He will be greatly missed not only as an authority but as a person and a friend. G. H.

P. R. League Elects Trustees

At the annual meeting of the Proportional Representation League in Philadelphia, November 13, the following trustees were elected: Richard S. Childs, New York City; Paul H. Douglas, Chicago; C. A. Dykstra, Los Angeles; A. R. Hatton, Dripping Springs, Texas; C. G. Hoag, Haverford, Pennsylvania; J. Henry Scattergood, Villa Nova, Pennsylvania; and Thomas Raeburn White, Philadelphia. The election occurred the day following the death of the League's president, Dr. Hatton. The vacancy must now be filled by the remaining trustees, who will also appoint other League officials.

The program of the meeting was a most interesting and inspiring one. Discussions of elections abroad by Professor James K. Pollock and Robert E. Garrigan gave an international flavor to the occasion. Speakers and their subjects are listed in this department for November, page 549.

County and Township . . . . . *Edited by Elwyn A. Mauck*

Baton Rouge Votes for Consolidation

Other Cities, Counties Discuss Its Advantages

THE CONSTITUTIONAL amendment passed by the 1946 Louisiana legislature providing for creation of a nine-man city-parish charter commission for the parish of East Baton Rouge and all municipalities within it[1] was adopted at the November 5 general election by a large majority — 69,894 to 18,886. Adoption of the amendment constitutes the first attempt toward meeting the problems of this metropolitan area where nearly 50 per cent of the urban population lives outside incorporated areas.

Provision is made in the amendment for the appointment of all nine members of the charter body—three by the police jury (county commissioners), two by the Baton Rouge commission council, one each by the East Baton Rouge School Board, Baton Rouge Chamber of Commerce, the director of the State Department of Public Works, and the president of Louisiana State University.

The plan of government to be prepared by the charter commission may involve the consolidation or reorganization of all or parts of the local units within the parish, including the city of Baton Rouge. The proposed charter must be submitted to the parish police jury within twelve months.

Another amendment passed by Louisiana voters gives to the legislature authority to create a recreation and park commission for the whole of East Baton Rouge Parish, including the city of Baton Rouge. The amendment validates an act already passed by the legislature providing the personnel, defining the powers and duties of, and authorizing a bond and tax structure for such a commission.

Other cities and their counties are contemplating consolidation. Muscogee County, Georgia, and the city of Columbus are studying its advantages for their respective governments.

In an open forum discussion on "Nashville's Urgent Needs," the panel speakers and audience participants agreed that the most immediate need was consolidation of the governments of Nashville and Davidson County, Tennessee. Some participants advocated consolidation of specific functions or extension of city boundaries, but the chairman of the City and County Planning Commission advocated complete unification under one local government.

[1]See "Baton Rouge to Vote on City-County Proposal," the REVIEW, October 1946, page 491.

State Funds Bolster County Homes in Ohio

The Ohio state legislature, in an August special session, enacted an "Aid for the Aged" program which will for the first time provide state funds for the support of county homes. Since county home inmates are ineligible for federal funds, they have been supported entirely by county funds, which in many cases have been wholly inadequate. Initial grants to the 7,000 inmates of the 83 homes will total approximately $1,500,000 the first year, of which they will pay more than $1,000,000 to the institutions for their support.

Total expenditures of the county homes have been approximately

$2,000,000 annually. It is anticipated that state aid will improve the standards of the homes by transforming all or some of them into genuine nursing and rest homes for the aged and chronically ill. A similar state aid program has been in operation in Illinois for the past year.

Montgomery County, Md., Will Try Again

Defeated in their first attempt to secure a streamlined, manager plan charter for Montgomery County, Maryland,[1] citizens have once again voted to elect a charter commission to draft a new basic law for the county. The vote for the commission at the November 5 election was 13,117 to 9,983. The new body will have six months in which to draft a charter which will be submitted to the electorate at the November election in 1948.

Home Rule Advocated for Wisconsin Counties

The Wisconsin County Boards Association, in a recent issue of *Wisconsin Counties,* proposes the following 1947 legislative program for the consideration of its members:

1. Revision of the statutes relating to county boards in order to give counties more home rule powers;
2. Establishment of a state bureau and laboratory to assist county law enforcement officers through scientific detection of crime;
3. Creation of county finance officers to integrate all financial activities of county government;
4. Establishment of centralized purchasing;
5. Elimination of the numerous administrative boards and vesting their powers in committees of the county boards;
6. Consolidation of all county welfare activities into one department;
7. Transfer of all traffic enforcement functions to the office of the sheriff;
8. Abolition of the fee system as a means of compensation of county employees;
9. Limitations of various kinds on county board committees;
10. More equal representation of county residents on the county boards;
11. Increased state aid for county asylums;
12. Amendment of fire insurance law to provide that delinquent property taxes be paid by the insurance company and deducted from the payment of the claim of the insured;
13. Permission for payment of old age and blind benefits to persons in public institutions.

Texas Counties Consider Manager Plan

The North Texas County Judges and Commissioners Association at a recent meeting received a report from one of its members who had studied county government in Virginia. Regarding the manager plan he asserted that the taxpayers of that state were "so pleased they wouldn't think of going back to the old form of government administration."

Voting Machines —1947 Models

A Texas county reports that it is considering the newest creation of an aspiring 81-year-old inventor. It is a voting machine which would carry the pictures of all candidates. "The picture of the candidate voted for would light up like a coin machine." Apparently this would give the voter an opportunity to scrutinize the features of his candidate more closely to determine whether he had hit the jackpot.

[1] See "Machine Beats County Charter," by John F. Willmott, the REVIEW, December 1944, page 583.

Taxation and Finance . . . . *Edited by Wade S. Smith*

November Bond Proposals Over Billion Dollars

Large State Issues for Veterans' Aid Swell Total

STATE and local voters were called on at the elections of November 5, 1946, to pass judgment on proposals to issue slightly over a billion dollars of new bonds, according to pre-election tabulations by *The Daily Bond Buyer*. Proposals to issue state bonds, mostly for veterans' aid, accounted for $837,000,000 of the total; submissions of local issues amounting to $206,345,836 were only slightly above the $191,422,395 submitted at the general election of November 6, 1945. No state proposals were on the ballot last year.

Veterans' aid bond issues accounted not only for most of the total but also for the largest individual proposals. Overshadowing other proposals were $385,000,000 soldiers' bonus bonds submitted to the voters of Illinois. Second largest were $270,000,000 veterans' bonus bonds submitted in Michigan, while the third largest single issue was $100,000,000 of veterans' loan bonds submitted to California voters. A fourth state, Rhode Island, also submitted soldier bonus bonds, to the amount of $20,000,000, while in a fifth state, Texas, the legislature made a mistake in setting the date for the election. Texas citizens had to wait two days, until November 7, to pass on $25,000,000 veteran aid bonds. Three states submitted proposals to issue construction bonds—New Jersey, $35,000,000 for housing; Louisiana, $25,000,000 for highways; and Montana, $2,000,000 for a hospital.

More than half the $206,345,836 of local issues was concentrated in eleven local units submitting $5,000,000 or more each. Baltimore voters passed on $21,500,000 for various city improvements, Omaha voters on $15,878,700. In California, $12,000,000 aqueduct bonds were submitted to voters of the East Bay Municipal Water District, which provides water service for Oakland, Berkeley and other communities on the east side of San Francisco Bay. St. Paul, Minnesota, voters passed on $11,612,000 bonds for various improvements, and voters of Providence, Rhode Island, on $9,700,000. Louisville, Kentucky, submitted $8,000,000 school bonds, and $6,866,000 bonds were submitted by the San Diego School District, California. In Dade County, Florida, $6,300,000 bonds were submitted, and in Portland, Oregon, $5,500,000 building bonds were voted on. Voters of Wichita, Kansas, reviewed $5,360,200 bonds for various purposes, and Wayne County, Michigan, submitted $5,000,000 airport bonds.

Although none of the individual units submitted as much as $5,000,000, Ohio municipalities accounted for a larger volume of proposals than did the local units of any other state, $43,000,000. The second largest volume of local issues, over $22,000,000, was submitted in California, while Maryland was placed third by the large Baltimore total. In all, about 332 municipal units in 31 states were involved.

Results on the several submissions were not available in time for inclusion in this month's pages, but it is interesting to note that for the first nine months of 1946 bond authorizations approved by the voters were about four times as large as during

the corresponding 1945 period. Tabulations of *The Daily Bond Buyer* show authorizations for 1946 through September at $839,112,000, compared with $208,245,000 in 1945. More than a half billion dollars of new bonds were authorized in two months this year, May and June. The May total was $231,093,000 and that for June $286,881,000.

Census Reports 1944 City Finances

The annual report on city finances for fiscal years ended in 1944 has just been released by the Bureau of the Census.[1] It provides data in comparative form on 397 cities of 25,000 population and over, and selected data on sixteen urban places also of over 25,000 population but not on the "standard" list of cities. Data on the 37 largest cities had been released earlier in pamphlet form, and in this report data for these cities, having populations of over 250,000, are in somewhat greater detail than for the other units.

The compilation continues the segregation of revenues, expenditures and debt as between general governmental and public service enterprise purposes, begun some years ago when C. E. Rightor was chief of the Governments Division of the bureau. Shortages of personnel and other conditions arising from the war and reduced appropriations have necessitated the abandonment, however, of the highly useful compilation (made for the larger cities only, however) presenting over-all revenues and expenditures inclusive of the city's proportionate share for overlapping units. The reader will also look in vain for the per capita data on revenues and expenditures which in earlier years made the Census Bureau governmental data so valuable for comparative purposes.

As in earlier volumes, emphasis is more on the economic aspects of the data than on its governmental significance, and there is still a paucity of explanatory material on individual situations where in many cases the local setup has peculiarities which render precarious comparisons with the generality of cities. Hence, readers not aware of the limitations of the data through their own familiarity with the situations in individual cities will continue likely to take liberties with the information when using it in appraising governmental finance.

[1] *City Finances: 1944.* Volume 3, Statistical Compendium. Washington, D. C., Governments Division, Bureau of the Census, U. S. Department of Commerce, 1946. 264 pages. Price 70 cents.

City Sales Taxes Gain in California

At least 21 California cities have already enacted municipal sales or use taxes, and 30 or so others are reported to be considering their adoption. All have been adopted since the action of San Bernardino in November 1944, when a 1 per cent retail sales tax was instituted, effective January 1, 1945, to help finance postwar improvements. Santa Barbara followed soon afterwards with a retail sales tax also at 1 per cent designed to provide supplementary general fund income following adoption of a city charter amendment prohibiting the use of water revenues for other than water purposes.

The local sales taxes—all taxing retail sales and some supplemented by use taxes at identical rates—are in effect in cities ranging down in size from Los Angeles, the largest city on the west coast. The Los Angeles tax, at ½ of 1 per cent, was enacted in May 1946. Other cities having taxes of ½ of 1 per cent include San Diego, Santa Monica, Glendale, Redondo Beach, Hermosa Beach, Santa Ana, San Fernando, Upland and Ontario, in

Southern California, and Oakland, Berkeley, Richmond, Santa Rosa, Martinez, and El Cerrito in Northern California. The San Bernardino tax was also reduced to ½ of 1 per cent after the first year. Taxes of 1 per cent are in effect in Colton and Redlands and have recently been adopted by Oxnard and Ventura.

New York Pari-mutuel Tax Lucrative

The special 5 per cent tax on pari-mutuel wagering put into effect by the 1946 legislature as part of New York City's special revenue program yielded the city $14,165,446 in the 163 racing days it was in effect, according to press reports. Nassau County, which received three-fourths of the tax from Belmont Park since only one-fourth of that racing establishment is within the New York City corporate limits, received $4,457,753, while Saratoga County with 25 racing days received $1,062,460.

In addition to the 5 per cent tax going to New York City and the two counties in which race tracks are located, betters at the race tracks paid also 10 per cent, representing the state's 6 per cent of the so-called "handle" and the track's 4 per cent. The state also receives 60 per cent of the "breakage." Altogether, New York State received $26,318,729, compared with $19,685,659 paid New York City and the two counties.

The total "handle" or amount wagered during the 1946 season was just over $407,000,000, compared with $450,600,000 in 1945.

States Provide Emergency Housing Funds

At least five states have made large appropriations this year for emergency housing. Largest amount ear-marked was by New York, which provided $35,000,000 last spring for statewide housing projects and later authorized $80,000,000 for low-rent slum clearance. California appropriated $10,000,000 for housing aid to cities, and will subsidize local programs up to 90 per cent of the costs, with the municipalities required to put up at least 10 per cent.

In Connecticut, the state appropriated $5,000,000 to be used, on a dollar for dollar matching basis, for local government housing expenditures. Five hundred thousand dollars additional was ear-marked as a revolving fund to purchase building materials for resale to the municipalities. Ohio provided $6,000,000 for housing, to be allocated to counties on a per capita basis. And in New Jersey $6,000,000 was appropriated for immediate housing operations by a special session of the legislature, which also provided for submission to the voters on November 5 of a $35,000,000 housing bond issue.

Phillipps Directs Finance Officers

Miner B. Phillipps, formerly city controller of Pasadena, California, and president of the Municipal Finance Officers Association of the United States and Canada in 1938-39, has been selected as executive director to succeed Carl H. Chatters, who recently resigned to become comptroller of the Port of New York Authority. Mr. Phillipps had been acting executive director of the association for several months previously.

The MFOA has sent ballots to its members asking for designation of the area and time for its 1948, 1949 and 1950 conferences. The 1947 conference is scheduled for May 26-29 in New York City.

Democracy in British Local Government

Long Tradition of Civic Independence Serves Well

ON NOVEMBER 1, elections were held in the boroughs throughout England and Wales. For several centuries before the central government came into being, local government was firmly established throughout Great Britain. This long tradition of local government has served the country well, and many would-be dictators have knocked their heads against that sturdy independence which is so characteristic of British civic life.

It cannot be denied, of course, that with the increased tempo of modern life and the new conceptions of regional planning, pure "village pump" politics cannot keep pace with requirements, and some degree of surrender to a central authority is necessary. Whatever course this compromise may take, however, the British people are unlikely to give up more control over their local affairs than the obvious necessity of the situation demands.

Since last year local elections are now fought on the full parliamentary register—that is to say, everybody who is entitled to vote in a parliamentary election has the same right to vote in a local election.[1] It might be assumed that, since the electorate is the same, local elections would inevitably reflect prevailing national political opinion, but this has seldom proved to be the case. It is true, of course, that a number of electors cast their votes in strict accordance with the political party to which they may belong, but the majority of voters still distinguish between local and central politics and cast their votes in the former according to their assessment of the needs of the locality in which they reside.

The candidates who offered themselves for election were a true cross-section of the community—professional men and women, prominent tradesmen, officials of trade unions, and so on. Some of them fought under the banner of one or other of the national political parties, while others, perhaps the majority, put themselves forward as independents or as representatives of one of the ratepayers' or residents' associations. These associations play a considerable part in local affairs as they usually contain the keener members of the community with a definite civic pride. The successful candidates will not receive any money for the considerable amount of work which they will be called upon to perform before they face the electors again in three years' time.

Electing the Mayor

The first task of the newly elected council was to elect its mayor on November 9. The choice of the mayor is left entirely to the local councillors and, unless there has been some irregularity against the law, the central authority has no say in the matter. Since the mayor is called upon to do a considerable amount of entertaining, it is customary for a council to vote a salary for his year of office.

When the mayor has been installed and, again by law, he has nominated the person whom he wishes to serve as his deputy, the council will proceed to the election of its committees. The actual method of doing this varies con-

[1] See "Britain Broadens Franchise," page 593 this issue.

siderably from council to council. In some councils committees are formed by a process of selection while in others members are asked to express their various preferences, and in cases where preferences are in excess of vacancies the council decides by ballot.

It is difficult to say which method is preferable except that an indication of preference does show those subjects in which a member has a particular interest and in which, therefore, he is likely to give the best service to the community. By whatever process the committees have been formed, however, the next task is the election of chairmen. In some councils this is done by the full council, in others it is left to each committee to choose its own. This done, the machinery of local government is ready to function for another year.

Work of Committees

The work which the newly constituted council will be called upon to perform provides the utmost variety. The finance committee, for instance, by now will have some idea how the year's finances are working out, and will be engaged until the budget is presented in April of next year in examining schemes brought forward by other committees for spending money. It will then have to decide to what extent, if any, the rates must be increased to meet new commitments. In this, as in the work of all other committees, members are advised by the permanent officials, but they alone are responsible for ultimate policy.

Permanent officials are unaffected by the results of any elections, as they do not, as is the case in some countries, go out of office with a new administration. This has a very stabilizing effect on the whole machinery of British local government and, since the permanent officials are not dependent upon the favors of any party for their jobs, very rarely are permanent officials involved in any kind of jobbery.

Then there are the public health, housing and town planning committees, for serving on which there is usually keen competition. The first deals with health in all its aspects, from the killing of rats to the running of a modern hospital. Housing and town planning have assumed an increasing importance today, especially in view of the fact that it is now realized that a solution to many problems is possible only through a greater degree of national action. This means that the local authorities are called upon to cooperate closely with the central government, and many of the acts passed in parliament are left to the local authorities, with their wider knowledge of local conditions, to administer. A large number of local authorities own their own water, gas and electricity undertakings, and the committees dealing with these attract members with business experience.

The education committee, with the passing of the new education act in 1944, will be particularly busy in formulating plans for the building of new schools or adapting old buildings to meet the needs of those children who will be required to stay at school until they are sixteen.

Other committees exist to meet the specific needs of an area, but the whole machine requires the devoted service of countless thousands of men and women who are prepared to sacrifice much time in the service of their respective communities. Their only reward is the satisfaction of a job well done and, maybe, re-election when they next present themselves to the electors. Such is the strength and age-long tradition of Britain's local government.

HARLEY V. USILL
London, England

British Public Housing Exceeds Private Efforts

In a housing progress report, presented to Parliament as a *White Paper* by the Minister of Health and the Secretary of State for Scotland, it was announced that the position of housing was as follows on June 30, 1946: the local authorities had completed 5,063 permanent houses, while private enterprise had completed 7,945 permanent houses. Local authorities, however, had 77,705 permanent houses under construction at this time and private enterprise only 32,322. Hence, the local governments had more than twice the amount of houses built and under construction than private enterprise. This fact is significant, according to the report, as it indicates the extent to which local governmental activity is taking place in one industry; it might well be carried into other fields equally as important as socialization proceeds. Also the role of the local authorities is meaningful as they are the instrument operating the housing program and are acquiring the experience and administrative ability to carry it out.

CITY, STATE AND NATION

(Continued from Page 602)

Civil Service League Urges Strict Merit System

Prompt return to the principles of the merit system in federal, state and local agencies where considerable departures occurred during the war was urged in the annual report of the National Civil Service League, adopted at the league's recent annual meeting.

"In nearly every large public jurisdiction thousands of employees were appointed for temporary or war duration service," the report comments. "Many of them could not qualify under normal peacetime standards. As public agencies more and more cease to distinguish between permanent and war duration (temporary) employees, the costlier and more difficult will be recovery from a war economy."

The report takes cognizance of "the departure of a number of outstanding public servants in the higher positions to the detriment of the public service. Failure of the public and particularly of the Congress to appreciate that executives and administrators of exceptional talent will not remain in nor be attracted to our public service at prevailing salaries is costly."

Recognizing that inadequate methods of recruiting and testing procedures and long delays in establishing eligible registers can no longer be condoned, the league recommends that "a survey be undertaken to study practical methods of recruiting and testing for higher positions in order to encourage highly qualified persons to seek careers in the government service."

As to strikes by public employees the report states that their prevalence "emphasizes the need for formulating some definite public policy thereon. In denying to public employees the right to strike against government, a policy which we deem to be justifiable, government has a corollary responsibility to provide practical means of handling disputes between public officials and public employee organizations, adjusting reasonable salary demands and redressing just grievances."

Conferences Seek Better Administrative Techniques

The first of a projected series of interdepartmental conferences to promote administrative efficiency and economy was held in Washington under the auspices of the United States Bureau of the Budget, during the first two weeks of November. Devoted to "Organization and Methods Work," the conference was attended by some 25 administrators from a dozen agencies.

Books in Review

The Government of the United States (fifth edition). By William Bennett Munro. New York, The Macmillan Company, 1946. ix, 887 pp. $4.50.

American City Government and Administration (fourth edition). By Austin F. Macdonald, New York, Thomas Y. Crowell Company, 1946. xiii, 657 pp. $3.75.

Public Administration (second edition). By John M. Pfiffner. New York, The Ronald Press Company, 1946. xii, 621 pp. $5.

Government and Politics in the United States (second edition). By Harold Zink. New York, The Macmillan Company, 1946. x, 1006 pp. $4.50.

New editions of these government texts, by well known authors, are now available for classes in government as well as for citizens interested in learning more of their community, state and nation. None of the authors needs any introduction to readers of the NATIONAL MUNICIPAL REVIEW.

Labor Unions and Municipal Employe Law. By Charles S. Rhyne. Washington 6, D. C., National Institute of Municipal Law Officers, 1946. 583 pp. $10.

This book is published as an effort to supply cities with information on questions which are constantly arising between municipal governments and their employees in regard to employee organization. It reviews municipal, state and federal experience in dealing with labor unions of public employees; covers legality of union membership by such employees; instances in which cities can prohibit union membership (as in the case of police); and considers questions which arise in connection with union demands for contracts between unions and cities covering employment conditions.

Subjects are analyzed in the light of court decisions, municipal experience, constitutional and statutory law, opinions of state attorneys general and of city attorneys. Federal labor acts and the government's experience with unions of federal employees in the Tennessee Valley Authority, Inland Waterways and other government agencies are reviewed. The full text of existing agreements between unions and certain federal agencies is included in an appendix. Reference is also made to the experience of Canada and Great Britain with unions of public employees.

Manager Government in Pennsylvania Municipalities. By Charles F. Lee-Decker. State College, Institute of Local Government of Pennsylvania State College, 1946. 28 pp. $1.

This is a good primer on the manager plan and a brief factual account of the achievements of the plan in Pennsylvania manager municipalities. The report notes that despite the constitutional home rule amendment of 1922, the legislature has extended the power to adopt the manager plan only to boroughs and first-class townships. The report concludes "the manager form of government has been thoroughly tested and approved in the Pennsylvania municipalities in which it operates," both small and large. This little book is a valuable addition to the lengthening shelf of scientific testimony to the success of the manager plan.

J. E. B.

Gubernatorial Elections in Pennsylvania 1922-1942. By H. F. Alderfer and Fannette H. Luhrs. State College, Pennsylvania, The Pennsylvania Municipal Publications Service, 1946. 83 pp. $1.

This analysis of gubernatorial election

returns is a continuation of *Presidential Elections by Pennsylvania Counties, 1920 to 1940* (Pennsylvania State College Studies, No. 10, 1941). These studies make a useful contribution to the statistical exploration of electoral behavior. The present one shows shifting patterns of party voting for governor by counties, geographic sections, urban-rural division, percentage of foreign born whites, and presidential election returns. As H. F. Alderfer, executive secretary of the Institute of Local Government, says in the Foreword, the study will doubtless "be quite useful in predicting the behavior of counties in elections." And, as the Foreword adds, it suggests more studies, which one would like to have made.

J. E. B.

Additional Books and Pamphlets

Airports

Airport Financing and Operation. By Joseph M. Cunningham. Address before the Municipal Forum of New York. New York, 1946. 6 pp. 50 cents. (Apply John A. Keane, 30 Pine Street, New York.)

Management

Conference Method Training in Management. How to Organize the Conference. How to Conduct the Conference. How to Check Conference Results. By The Institute for Training in Municipal Administration. Chicago 37, The International City Managers' Association, 1946. 14 pp.

Municipalities

Municipal Problems 1946. Proceedings of the Thirty-seventh Annual Meeting of the Conference of Mayors and Other Municipal Officials of the State of New York. Albany, The Conference, 1946. 143 pp. $1.25.

For Your Information—A Guide to Oak Ridge. Oak Ridge, Tennessee, Community Relations Section, U. S. Engineering Department, 1946. 36 pp. Illus.

Planning

Planning Water and Sewerage Systems for the Small Community. By Charles L. Crangle. Nashville, Tennessee State Planning Commission, 1946. 37 pp.

TAX RATES OF AMERICAN CITIES

(Continued from page 575)

This is the 25th annual tabulation of tax rates of cities over 30,000 population. It has been made possible by the continued cooperation of city and county officials, bureaus of municipal research, and chambers of commerce in all the cities to which questionnaires were sent. Of the 343 cities to which questionnaires were mailed, 330 replied in time for tabulation. For yearly comparison of the cities in Tables I through VI, 249 cities were used, these being the ones giving complete information for the years 1941, 1945 and 1946.

The assessed values listed are those set by the cities and may differ from amounts set by the county where cities and counties make separate valuations. The reader is also cautioned against multiplying the assessed value given by the total tax rate to obtain the total property tax levy for all units of government. The tax levy cannot be thus obtained because of the varied ratios of assessment and the varied tax rates that may apply to real and personal property, and the additional fact that special district rates may be levied against only part of the city.

NATIONAL MUNICIPAL REVIEW

The Philadelphia Conference ..... *Editorial*

Tax Rates of American Cities
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Timely Publications in Tune with Postwar Needs

AT NO time in our history have we faced a more compelling need for the elimination of all possible waste in government. Correct organization, control and planning will continue to produce efficient administration in these as well as in normal times. The publications listed here are "musts" for the library of the thoughtful citizen or public official.

Model City Charter. Completely re-written and rearranged in accordance with the best modern practice of legal draftsmanship, the fifth edition takes full advantage of the grim lessons learned from the impact of the depression on local finance and services. The *Model City Charter* is credited with having exerted more influence on the improvement of local government than any other single document. It provides, as it has since the 1915 edition, the council-manager form of government. $1.00

Model State Constitution. Thoroughly modernized, forward looking, authoritative, the fourth edition will stimulate interest, activity, and sound progress. Provides: Unicameral legislature, legislative council and continuous legislative process, improved legislative procedure, administrative responsibility, an administrative manager, unification of judiciary, new financial controls, stronger civil service, flexible welfare provisions, elimination of barriers to intergovernmental relations, self-executing provisions for constitutional amendment. ..... .50

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